

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
Chapter 1- Organization of Department of Revenue				
12 CSR 10-1.010	Organizational Structure	The rule contains a description of the organization and the general courses and methods of operation of the Department of Revenue. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide an overview of the organization and may help taxpayers and businesses understand other Department of Revenue rules.	
12 CSR 10-1.020	Letter Rulings	This rule establishes procedures for issuing letter rulings pursuant to section 536.021.10, RSMo Supp. 2004. Small businesses may be among the entities impacted by this rule.	This rule is necessary and provides information to taxpayers and businesses about the Department of Revenue's letter ruling process.	
Chapter 2 - Income Tax				
12 CSR 10-2.010	Capital Gain (Loss) Allocation Between Spouses	This rule sets forth the method to be used by married persons filing joint federal income tax returns in allocating capital gains and losses between the spouses for Missouri income tax purposes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to continue to provide guidance to taxpayers and businesses about reporting capital gains and losses on their tax returns.	
12 CSR 10-2.015	Employers' Withholding of Tax	This rule provides a guide to employers in properly fulfilling their responsibilities of withholding Missouri taxes from the wages of employees. Small businesses may be among the entities impacted by this rule.	This rule is necessary to continue to provide guidance to taxpayers and businesses about their responsibility of proper withholding of Missouri taxes from employee wages.	
12 CSR 10-2.016	Quarter-Monthly Period Reporting & Remitting Withholding Tax	Under the State Income Tax Law (section 143.011, RSMo), this rule establishes the requirement of reporting and remitting withholding taxes on a quarter-monthly period to protect state revenue and improve the cash flow of revenue for the state. Small businesses may be among the entities impacted by this rule.	This rule is necessary to continue to provide guidance to taxpayers and businesses about their responsibility of proper withholding, reporting and remittance of Missouri taxes withheld from employee wages.	
12 CSR 10-2.017	Transient Employer Financial Assurance Instrument for Employer's Withholding Tax	This rule establishes guidelines for filing financial assurance instruments to secure payment of withholding tax by out-of-state transient employers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to continue to provide guidance to taxpayers and businesses about their responsibility of securing payment of withholding tax by out-of-state transient employers.	

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12 CSR 10-2.020	Differences in Basis on December 31, 1972	This rule serves as a guideline in the determination of the amount of individual, corporate or other taxpayer's allowable modification upon the sale or other disposition of property having a higher adjusted basis for Missouri income tax purposes than for federal income tax purposes on December 31, 1972. Small businesses may be among the entities impacted by this rule.	This rule is necessary to continue to provide guidance to taxpayers and businesses about the sale or other disposition of property for Missouri income tax purposes.	
12 CSR 10-2.025	Adjustment to Avoid Double Taxation	This rule serves as a guideline in the determination of the amount of a taxpayer's allowable modification with respect to any item of income or gain which was properly included in taxable income and taxed under the Missouri income tax law in effect prior to January 1, 1973. Small businesses may be among the entities impacted by this rule.	This rule is necessary to continue to provide guidance to taxpayers and businesses about adjustments to avoid double taxation on income.	
12 CSR 10-2.030	Subsequent Change of Accounting Period	This rule serves as a guideline in the determination of the amount of an individual taxpayer's allowable personal and dependency exemptions where a short taxable period income tax return is required due to a change in the taxpayer's taxable year for federal income tax purposes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to continue to provide guidance to taxpayers and businesses about the determination of the amount of an individual taxpayer's allowable personal and dependency exemptions where a short taxable period is required due to a change.	
12 CSR 10-2.035	Conformity of Missouri With Federal Accounting Methods	The rule provides that a taxpayer must employ the same method of accounting for Missouri income tax purposes as is used for federal income tax purposes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidance to the taxpayer to ensure that they use the same method of accounting for state and federal taxes.	
12 CSR 10-2.045	Missouri Consolidated Income Tax Returns	This rule sets forth the requirements for the filing of Missouri consolidated income tax returns by affiliated groups or corporations. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidance for groups and corporations to file consolidated income tax returns.	
12 CSR 10-2.050	Elective Division of Income	This rule sets forth the fundamental requirements for a petition by a corporate taxpayer for permission to use a special method of allocating income to Missouri. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform corporate taxpayers of the method of allocating income to Missouri.	
12 CSR 10-2.067	Failure to Pay Estimated Tax for Tax Years Ending after 12/31/1983	This rule clarifies the requirement for filing declaration of estimated income tax by individuals and corporations and the determination of the amount of the installments required to be paid by the appropriate due dates. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform taxpayers of the amount and due dates of their estimated taxes.	

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12 CSR 10-2.070	Interest on Overpayments	This rule sets forth the circumstances under which a taxpayer who has paid too much tax will receive interest on the amount of the tax refund. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform taxpayers of any interest that may be due them for overpayment of taxes.	
12 CSR 10-2.075	Multistate Allocation and Apportionment	This rule represents the methods to be used in allocating and apportioning income to Missouri under that part of Chapter 32, RSMo which is commonly known as the Multistate Tax Compact. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform taxpayers of methods to be used to allocate and apportion income to Missouri under the Multistate Tax Compact.	
12 CSR 10-2.080	Domestic International Sales Corporations	The director of revenue has the responsibility of administering the Missouri income tax laws and, in that capacity, is required to interpret the taxing statute. This rule sets forth the interpretation of Chapter 143, RSMo by the Missouri Department of Revenue regarding income taxation of domestic international sales corporations. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret the taxing statute regarding income taxation of domestic international sales corporation.	
12 CSR 10-2.085	Credit for New or Expanded Business Facility	This rule clarifies and carries out the provisions of the credit for a new or expanded business facility as provided in sections 135.100–135.160, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform new or expanded businesses of credit provisions.	
12 CSR 10-2.090	Computation of Federal Income Tax Deduction for Consolidated Groups	This rule sets out the formula that will be used to determine the federal income tax deduction of a member of the affiliated group for each taxable year an affiliated group of corporations filed a federal consolidated income tax return and did not file a Missouri consolidated income tax return. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide a formula for taxpayers to compute federal income tax deductions for groups that filed federal but not Missouri income tax returns.	
12 CSR 10-2.105	Report of Changes in Federal Income Tax Return	Under the State Income Tax Law (section 143.011, RSMo), this rule establishes the proper procedures for reporting any change(s) in the taxpayer's federal taxable income or federal income tax liability for the purpose of the determination of the correct state income tax liability. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide procedures for taxpayers for reporting changes in federal taxes to determine correct state income tax.	
12 CSR 10-2.120	Information at Source Reporting Requirements	This rule specifies methods of reporting miscellaneous income from Missouri sources. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The rule does not go beyond the existing statute and appears to conflict with newer statute.	

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12 CSR 10-2.125	Cultural Contributions	This rule establishes the requirements and procedures for claiming the deduction provided in section 143.141, RSMo for contributions of literary, musical, scholarly and artistic compositions. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidance to taxpayers on procedures for claiming cultural contribution deductions.	
12 CSR 10-2.130	Allocation of Taxable Social Security Benefits Between Spouses	This rule explains the proper method of determining and reporting the taxable portion of Social Security benefits in cases where both spouses have income. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidance to taxpayers for reporting taxable social security benefits between spouses.	
12 CSR 10-2.135	Frivolous Returns	This rule provides examples of misleading or incomplete returns and when the penalty for filing that return will be imposed. Small businesses may be among the entities impacted by this rule.	This rule provides guidance to taxpayers by providing examples of frivolous returns and imposed penalties.	
12 CSR 10-2.140	Partnership Filing Requirements	This rule explains the circumstances under which a partnership return shall be filed and the general contents of that return. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it explains when it is necessary to file partnership returns.	
12 CSR 10-2.150	Tax Exempt Status of United States Government-Related Obligations	This rule notifies the public of the exempt or nonexempt status of United States government obligations pursuant to section 143.121, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide the public with tax exemption status obligations of the U.S. government.	
12 CSR 10-2.155	Regulated Investment Companies	This rule explains when a taxpayer may deduct or must add back income from a regulated investment company on its Missouri return. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain a taxpayer's tax liabilities from a regulated investment company.	
12 CSR 10-2.160	State Income Tax Deduction Add-Back	This rule lends guidance to taxpayers in determining the proportion of their state income taxes which must be added to Missouri adjusted gross income pursuant to section 143.141(1) and (2), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to guide taxpayers with adding part of their taxes to their adjusted gross income.	
12 CSR 10-2.165	Net Operating Losses	This rule explains the proper Missouri income tax treatment of net operating losses by corporations. Small businesses may be among the entities impacted by this rule.	corporations with tax guidance when there is net operating losses.	
12 CSR 10-2.180	Public Law 86-272 Immunity	This rule explains the department's position with respect to the type and amount of activity which is immune or not immune from taxation by reason of P.L. 86-272. This constitutes the changes made by the Multistate Tax Commission at the 1993 annual meeting. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it informs taxpayers as to what activity is immune from taxation.	

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12 CSR 10-2.190	Partners and S Corporation Shareholders Composite Individual	This rule clarifies the circumstances under which a composite individual income tax return for nonresident partners or nonresident S corporation shareholders may be filed and the general contents of the return as well as the withholding requirements for nonresident partners and shareholders and the related withholding exemption. Limited liability companies which are treated as partnership for income tax purposes, and limited liability partnerships, will be considered partnerships for purposes of this rule. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform non-resident Partners and S Corporation Shareholders when to file returns and the withholding requirements.	
12 CSR 10-2.200	Trucking Companies	This rule sets forth the uniform provisions concerning multistate allocation and apportionment of income from trucking companies which were enacted by the Multistate Tax Commission. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform trucking companies of multistate allocations and apportionment of income.	
12 CSR 10-2.205	Railroads	This rule sets forth the uniform provisions concerning multistate allocation and apportionment of income from railroads which were enacted by the Multistate Tax Commission. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform railroads of multistate allocations and apportionment of income.	
12 CSR 10-2.210	Airlines	This rule sets forth the uniform provisions concerning multistate allocation and apportionment of income from airlines which were enacted by the Multistate Tax Commission. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform airlines of multistate allocations and apportionment of income.	
12 CSR 10-2.220	Taxation of Nonresident Members of Professional Athletic	This rule clarifies the taxation of income of nonresident members of professional athletic teams under existing Missouri statutes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform non-resident professional athletes of their tax obligations.	
12 CSR 10-2.225	Withholding of Tax by Nonresident Professional Athletic Teams	This rule establishes guidelines for the employer withholding of income tax as specified in sections 143.191–143.265 and 285.230, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidelines for non-resident professional athletes regarding withholding taxes.	
12 CSR 10-2.226	Withholding of Tax by Nonresident Professional Entertainers	This rule establishes guidelines for withholding of income tax as specified in sections 143.191–143.265 and 285.230, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidelines for non-resident professional entertainers regarding withholding taxes.	

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12 CSR 10-2.230	Construction Contractors	This rule sets forth the uniform provisions concerning multistate allocation and apportionment of income from construction contractors which were enacted by the Multistate Tax Commission. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform multistate construction contractors of their tax allocation and apportionment.	
12 CSR 10-2.240	Determination of Timeliness	This rule interprets the income tax law as it applies to the determination of timeliness. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine the timeliness of income tax.	
12 CSR 10-2.250	Reciprocal Agreements with Other States for Tax Refund Offsets	This rule allows the department to enter into reciprocal agreements to offset income tax refunds for state debts and establishes the requirements for such agreements.	This rule is necessary to define the process related to income tax refund offsets with other states.	
12 CSR 10-2.705	Filing Corporation Tax Returns	This rule sets certain instructions relating to the time and place for filing corporate tax returns and the requirement of submitting copies of federal consolidated income tax returns are assigned a rule number in order to comply with the uniform procedures adopted by the secretary of state under section 536.023, RSMo. No changes in the substantive effect of the instructions have been made. Small businesses may be among the entities impacted by this rule.	This rule is necessary for corporations to know when and where to file tax returns and assignment of rule numbers.	
12 CSR 10-2.710	Net Operating Losses on Individual Income Tax Returns	This rule explains the proper Missouri income tax treatment of net operating losses by individuals. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded.	
12 CSR 10-2.720	Reporting Requirements for Individual Medical Accounts	This rule provides the reporting requirements for individual medical accounts. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidance for individuals reporting medical accounts.	
12 CSR 10-2.730	Expenses Related to Production of Tax Exempt Interest Income	This rule clarifies business expense reductions related to the production of exempt interest income pursuant to sections 143.431.2 and 143.121.3(a), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify when an expense relates to the production of exempt interest income.	
Chapter 3 - State Sales Tax				
12 CSR 10-3.002	Rules	This rule is a general statement describing the nature of all sales tax rules. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide taxpayers with information on sales tax rules.	
12 CSR 10-3.017	Ticket Sales	This rule clarifies what sales tax is required to be paid and collected on the sale of tickets. Applicable sales taxes are enumerated and the method of determining the tax due is specified. This rule interprets and applies sections 144.010.1(3), 144.020 and 144.080.5, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to help taxpayers determine what sales tax is paid and collected on ticket sales.	

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12 CSR 10-3.018	Truckers Engaged in Retail Business	This rule interprets the sales tax law as it applies to truckers engaged in retail business and interprets and applies section 144.010, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform truckers engaged in retail business what their sales tax obligations are.	
12 CSR 10-3.050	Drinks and Beverages	This rule interprets the sales tax law as it applies to the sale of drinks and beverages, and interprets and applies sections 144.010 and 144.080, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret for taxpayers how sales tax applies to sale of drinks and beverages.	
12 CSR 10-3.142	Trading Stamps	This rule interprets the sales tax law as it applies to trading stamps and interprets and applies sections 144.010 and 144.021, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to assist taxpayers interpret how sales tax applies to trading stamps.	
12 CSR 10-3.168	Documentation Required	This rule interprets the sales tax law as it applies to the documentation required for deductible transactions and interprets and applies sections 144.030 and 144.080, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to help taxpayers interpret how sales tax applies to documentation required for deductible transactions.	
12 CSR 10-3.182	Excursions	This rule interprets the sales tax law as it applies to excursions and interprets and applies sections 144.010 and 144.020, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to help taxpayers interpret how sales tax applies to excursions.	
12 CSR 10-3.188	Telephone Service	This rule interprets the sales tax law as it applies to telephone service and interprets and applies sections 144.010 and 144.030, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to help taxpayers interpret how sales tax applies to telephone services.	
12 CSR 10-3.252	Hunting and Fishing Licenses	This rule interprets the sales tax law as it applies to hunting and fishing licenses. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret how sales tax applies to hunting and fishing licenses.	
12 CSR 10-3.272	Motor Fuel and Other Fuels	This rule interprets the sales tax law as it applies to sellers of motor fuels and other fuels, and interprets and applies sections 144.010, 144.030.2(1) and (22), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret how sales tax applies to sellers of fuels.	
12 CSR 10-3.368	Air Pollution Equipment	This rule interprets the sales tax law as it applies to air pollution equipment. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret how sales tax applies to persons selling air pollution equipment.	
12 CSR 10-3.370	Water Pollution	This rule interprets the sales tax law as it applies to water pollution equipment. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret how sales tax applies to persons selling water pollution equipment.	

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12 CSR 10-3.404	Cafeterias and Dining Halls	This rule interprets the sales tax law as it applies to cafeterias and dining halls. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret how sales tax applies to cafeterias and dining halls.	
12 CSR 10-3.414	Yearbook Sales	This rule interprets the sales tax law as it applies to yearbook sales. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret how sales tax applies to yearbook sales.	
12 CSR 10-3.552	Protest Payments	This rule interprets the sales tax law as it applies to protest payments. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it applies to protest sales tax payments.	
12 CSR 10-3.554	Filing Protest Payment Returns	This rule provides instructions for filing protest payment returns. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform how to file protest payment returns.	
12 CSR 10-3.570	Audit Facilities	This rule outlines the responsibility of the taxpayer to furnish audit facilities. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the taxpayer of his responsibility to furnish audit facilities.	
12 CSR 10-3.572	Out-of-State Companies	This rule outlines the responsibility of out-of-state companies for making records pertaining to Missouri locations available for audit at the Missouri location. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform out-of-state companies of their responsibility for making records available for audits.	
12 CSR 10-3.574	Recordkeeping Requirements for Microfilm and Data Processing Systems	This rule outlines the responsibility of companies whose records are on transparencies or film to provide facilities for viewing and capabilities for reproducing hard copies. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded.	
12 CSR 10-3.578	Income Tax Returns May be Used	This rule authorizes the use of income tax returns for the purpose of determining the amount of sales tax due. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform that income tax returns may be used to determine sales tax due.	
12 CSR 10-3.579	Estoppel Rule	This rule interprets the sales tax law as it applies to representations, both oral and written, made by employees of the Department of Revenue and the extent to which taxpayers may rely on these statements. Small businesses may be among the entities impacted by this rule.	This rule is necessary to understand to what extent taxpayers may rely on department of revenue employees' statements.	
12 CSR 10-3.614	Theaters—Criteria for Exemption	This rule sets forth the criteria which must be met by a theater in order to claim sales tax exemption. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine when a theater is exempt from sales tax.	

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12 CSR 10-3.846	Taxability of Sales Made at Fund-Raising Events Conducted by Clubs and Organizations Not Otherwise Exempt From Sales Taxation	This rule clarifies the taxability of admission charges to certain fund-raising events conducted by clubs and organizations not otherwise exempt from the collection and payment of sales tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the taxability of admission to fund-raising events by groups not otherwise exempt.	
12 CSR 10-3.854	Applicability of Sales Tax to the Sale of Special Fuel	This rule explains the method of calculating sales tax on special fuel which is used for nonhighway purposes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain calculation of sales tax on special fuel.	
12 CSR 10-3.858	Purchases by State Senators or Representatives	This rule clarifies the treatment of the tax liability on purchases by a Missouri state senator or representative. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify tax liabilities on purchases by a senator or representative.	
12 CSR 10-3.872	Sales of Newspapers and Other Publications	This rule interprets the sales tax law as it applies to the sale of newspapers and interprets and applies the provisions of sections 144.010 and 144.021, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary for sales tax interpretation for the sale of newspapers and other publication.	
12 CSR 10-3.874	Questions and Answers on Taxation of Newspapers	This rule interprets the sales tax law as it applies to the sale of newspapers and interprets and applies the provisions of sections 144.010 and 144.021, RSMo. Small businesses may be among the entities impacted by this rule.	This rule offers questions and answers on sales tax law applying to sale of newspapers.	
12 CSR 10-3.876	Taxation of Sod Businesses	This rule interprets the sales tax law as it applies to the production, installation and retail sale of sod. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify sales tax on sod businesses.	
12 CSR 10-3.880	Sales of Postage Stamps	This rule clarifies the application of the sales tax to the sale of postage stamps. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify sales tax on postage stamps.	
12 CSR 10-3.894	Animal Bedding—Exemption	This rule interprets the sales tax law as it applies to animal bedding. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The subject is covered in 12 CSR 10-110.910	
Chapter 4 - State Use Tax				
12 CSR 10-4.005	Purchaser Includes	This rule aids in determining who is a purchaser and interprets and applies sections 144.605(5) and 144.610, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine who a purchaser includes.	
12 CSR 10-4.010	Purchaser's Responsibilities	This rule is intended to aid in defining a purchaser's responsibilities for state use taxes and interprets and applies sections 144.610 and 144.620, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to help define a purchasers responsibility for state use tax.	

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12 CSR 10-4.015	Sale Consummation	This rule aids in determining when a sale takes place and interprets and applies section 144.605(5), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine when a sale takes place.	
12 CSR 10-4.020	Delivery	This rule indicates the effect delivery has on when and where a sale occurs and interprets and applies sections 144.605(5) and 144.615(5), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine when and where a sales takes place when a delivery is involved.	
12 CSR 10-4.035	Consideration Other Than Money	This rule interprets and applies section 144.605(5), RSMo. State use taxes apply to the fair market value of property exchanged. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret use tax that applies with the exchange of property.	
12 CSR 10-4.045	Cancelled Sales	This rule indicates what a taxpayer may do when a sale is subsequently cancelled and interprets and applies sections 136.035 and 144.130, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to let a taxpayer know what to do when a sale is cancelled.	
12 CSR 10-4.050	Cost of Doing Business	This rule interprets and applies section 144.605(6), RSMo. Deductions are not allowed for costs of doing business. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret that deductions are not allowed for costs of doing business.	
12 CSR 10-4.055	Regulations Under Section 144.020, RSMo	This rule indicates where Missouri state sales tax regulations apply and interprets and applies section 144.610(1), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret where state sales tax regulations apply.	
12 CSR 10-4.060	Vendor Includes	This rule indicates what the definition of vendor also includes and interprets and applies section 144.605(11), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret the definition of vendor.	
12 CSR 10-4.080	Sales to National Banks and Other Financial Institutions	This rule indicates the liability of sellers of tangible personal property to national banks and other financial institutions for Missouri state use tax and interprets and applies section 144.615(1), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to indicate the tax liability to sellers of tangible personal property to financial institutions.	
12 CSR 10-4.085	Liability of Out-of-State Vendors	This rule indicates the duties and responsibilities of out-of-state vendors for Missouri state use taxes and interprets and applies sections 144.620 and 144.635, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to indicate the liability of out-of-state vendors for use tax.	
12 CSR 10-4.090	Regulations Under Subdivisions (2) and (3) of Sections 144.030 and 144.040, RSMo	This rule prescribes where Missouri state sales tax regulations apply and interprets section 144.615(3), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret Missouri state sales tax regulations and where they apply.	

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12 CSR 10-4.095	Motor Vehicle Purchased	This rule prescribes that a motor vehicle purchase is not subject to the Missouri compensating use tax law and interprets and applies section 144.615(1), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to prescribe that a motor vehicle purchase is not subject to the compensating use tax law.	
12 CSR 10-4.100	Tax Paid to Another State	This rule indicates the liability of a person who makes a taxable purchase and takes delivery in another state and interprets and applies section 144.615(1), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to indicate the liability of a person making a purchase and taking delivery in another state.	
12 CSR 10-4.105	Resale	This rule indicates when tangible personal property is not subject to Missouri use tax and interprets and applies section 144.615(6), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to indicate when personal property tax is not subject to use tax.	
12 CSR 10-4.110	Personal Effects	This rule indicates when personal effects which are brought into Missouri are not subject to the Missouri use tax and interprets and applies section 144.615(7), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to indicate when personal effects brought into Missouri are not subject to use tax.	
12 CSR 10-4.115	Documentation Required	This rule indicates that documentation is necessary for deductions and interprets and applies section 144.640, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret that documentation is required for deductions.	
12 CSR 10-4.120	Presumption	This rule interprets and applies section 144.620, RSMo and there is a presumption that items sold by out-of-state vendors which are brought into Missouri are for storage, use or consumption. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret the section that applies to items sold by out-of-state vendors and brought to Missouri.	
12 CSR 10-4.127	Vendors Use Tax vs. Consumers Use Tax	This rule interprets the state use tax law as it applies to vendors use tax vs. consumers use tax and interprets and applies sections 144.620 and 144.635, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret vendor use tax vs. consumers use tax.	
12 CSR 10-4.130	Separately Stating	This rule indicates the requirements that a vendor collect the tax and separately state the tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary to indicate that a vendor collect and separately state the tax.	
12 CSR 10-4.135	Vendor to File Collection Suit	This rule provides that the vendor is responsible for filing any suit to collect use taxes from a purchaser and interprets and applies section 144.635, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the vendor of their responsibility to file suit to collect use tax.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-4.140	Exemption Certificates	This rule indicates the recordkeeping and other requirements necessary for a vendor in order to substantiate deductions and interprets and applies sections 144.620 and 144.640, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform a vendor of recordkeeping requirements for deductions.	
12 CSR 10-4.150	Limitation on Assessment	This rule clarifies the statute of limitations on assessments and interprets and applies section 144.670, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the statute of limitations on assessments.	
12 CSR 10-4.155	Vendor's Responsibility	This rule aids in determining the responsibilities of a vendor regarding Missouri use tax and interprets and applies sections 144.615(6) and 144.635, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to aid in determining the vendor's responsibility of use tax.	
12 CSR 10-4.160	Effect of Saturday, Sunday or Holiday on Payment Due	This rule establishes the due date for payment of taxes where the original due date falls on certain days and interprets and applies section 144.655, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the due date for payments falling on weekends and holidays.	
12 CSR 10-4.170	Aggregate Amount Defined	This rule defines the term aggregate amount for Missouri use tax purposes and interprets and applies section 144.660, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to define aggregate amount for use tax.	
12 CSR 10-4.175	Amended Returns	This rule prescribes the requirements for an amended return of any vendor. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the vendor of requirements for an amended return.	
12 CSR 10-4.180	Filing Final Return	This rule establishes the due date for a final return and sets forth the assumed liability of a purchaser of a business. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the due date for a final return and the liability of a purchaser of a business.	
12 CSR 10-4.185	Filing Returns When No Liability Exists	This rule prescribes that a return shall be filed even though no liability exists. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform taxpayers that returns must be filed even when there is no tax liability.	
12 CSR 10-4.190	Payment of Tax	This rule prescribes the place for paying the tax, the provisions regarding returned checks and cash payments, and interprets and applies sections 144.655 and 144.660, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform taxpayers where to pay taxes and method of payment provisions.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-4.200	Filing of Returns and Payment of Tax	This rule provides that upon proper application the time for filing a return and paying the tax may be extended, and interprets and applies section 144.660, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary for a taxpayer wishing to extend paying and filing taxes.	
12 CSR 10-4.205	Jeopardy Assessment	This rule clarifies the director of revenue's authority to issue jeopardy assessments and interprets and applies sections 144.290 and 144.690, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify issuance of jeopardy assessments.	
12 CSR 10-4.210	Assignments and Bankruptcies	This rule prescribes the preferential treatment required for outstanding taxes and the liability of trustees, assignees, receivers, and the title and interprets and applies section 144.610, RSMo in conjunction with Chapter 11 U.S.C.A., Bankruptcy Codes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to prescribe preferential treatment required for taxes in conjunction with bankruptcies.	
12 CSR 10-4.215	Estimated Assessment	This rule relates to interest imposed on late payment of taxes and interprets and applies section 144.665, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it relates to interest on late payment of taxes.	
12 CSR 10-4.220	Calendar Month Defined	This rule clarifies the definition of calendar month and interprets and applies section 144.655, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it defines calendar month.	
12 CSR 10-4.230	Protest Payment	This rule clarifies the procedure and requirements where a taxpayer desires to protest the payment of tax assessed against the taxpayer and interprets and applies section 144.700, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary when a taxpayer wishes to protest tax payment.	
12 CSR 10-4.240	Administrative and Judicial Review	This rule indicates the time period a taxpayer has to file a written complaint with the Administrative Hearing Commission concerning a final decision by the director of revenue and interprets and applies section 621.050, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to indicate a time period when a taxpayer wishes to file a complaint with the Administrative Hearing Commission.	
12 CSR 10-4.245	Interest Payment	This rule indicates when interest will or will not be credited or paid to the taxpayer and interprets and applies section 144.695, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine if a taxpayer will or will not be credited or paid for interest.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-4.250	Liens	This rule indicates the procedure followed by the director of revenue in filing liens for use taxes and interprets and applies sections 144.380 and 144.690, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to indicate the procedure the director takes in filing liens for use tax.	
12 CSR 10-4.280	Filing Protest Payment Returns	This rule prescribes the requirements of a protest payment return and interprets and applies section 144.700, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret for the taxpayer what is necessary to file a protest payment return.	
12 CSR 10-4.290	Intent of Rules	This rule clarifies the intent of rules issued with respect to the Missouri compensating use tax law. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the intent of rules regarding compensating use tax.	
12 CSR 10-4.300	No Waiver of Tax	This rule indicates the lack of authority for the director of revenue to waive outstanding use tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary to indicate there will be no waiver of tax by the director.	
12 CSR 10-4.305	Collection Allowance	This rule indicates that late remitters do not receive the two percent collection fee and interprets and applies section 144.710, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform late remitters that they do not receive the two percent collection fee.	
12 CSR 10-4.310	Timely Filing	This rule refers to the postmark being prima facie evidence in determining the date a return is filed and interprets and applies section 144.655, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to indicate that postmarks determine the filing of timely returns.	
12 CSR 10-4.320	Sales Tax Rules Apply	This rule provides that rules issued under certain sections of the sales tax law apply to use taxes and interprets and applies section 144.720, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide information regarding that certain sales tax laws apply to use tax.	
12 CSR 10-4.600	Return Required	This rule interprets the use tax law as it applies to use tax return filing requirements and interprets and applies sections 144.655, and 144.660, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret the use tax return filing requirements.	
12 CSR 10-4.610	Annual Filing	This rule interprets the use tax law as it applies to the annual filing of use tax returns and interprets and applies sections 144.655 and 144.660, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret the annual filing of use tax returns.	
12 CSR 10-4.620	Aircraft	This rule clarifies the use tax law as it applies to purchases of aircraft. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify use tax when purchasing aircrafts.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-4.622	Marketing Organizations Soliciting Sales Through Exempt Entity Fund-Raising Activities.	This rule interprets the use tax law applicable to marketing organizations soliciting sales through exempt entity fundraising activities. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify use tax when marketing organizations solicit sales through exempt entity fundraising activities.	
12 CSR 10-4.626	Direct Pay Agreement	This rule lists the requirements a business or corporation must satisfy to enter into a use tax direct pay agreement with the Department of Revenue. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify when a business must enter into a direct pay agreement.	
12 CSR 10-4.628	Accrual Basis Reporting	This rule defines gross receipts and clarifies how vendors are to report use tax when their accounting method approximates gross receipts. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify how a vendor reports use tax when their accounting method approximates gross receipts.	
12 CSR 10-4.630	Basic Steelmaking Exemption Use Tax	This rule explains the circumstances under which the purchases of electricity and gas by basic steel-makers are exempt from use tax and the procedure for obtaining a basic steelmaking exemption. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when a basic steelmaker is exempt from use tax.	
Chapter 5 - City Sales Tax, Transportation Sales Tax and Public Mass Transportation Tax CSR 10-5.005 to CSR 10-5.605 - All Rescinded				
Chapter 6 - Motor Vehicle Fuel Tax				
12 CSR 10-6.010	Revocation of Rulings	This rule notifies the public that private ruling letters issued by the Department of Revenue before January 1, 1973 will no longer be honored. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the public that private ruling letters issued prior to January 1, 1973 are no longer honored.	
12 CSR 10-6.020	Bonding Requirements	This rule establishes procedures whereby the director may reject surety bonds issued by an insurance company suspended by the Missouri Division of Insurance. The rule also sets forth that the director can require that a new bond shall be posted if the taxpayer has a surety bond issued by a suspended surety company. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the public of bonding requirements when the insurance company has been suspended.	
12 CSR 10-6.030	Motor Fuel Bond Trust Fund	Section 142.896, RSMo, creates the Motor Fuel Bond Trust Fund as an alternative to posting a surety bond, cash bond, certificate of deposit, or letter of credit for qualifying distributors. This rule sets the rate for contributions made to the fund and the minimum/maximum amount the fund may contain. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify when a Motor Fuel Bond Trust Fund can be an alternative to other bonds and sets its rates.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-6.100	Motor Fuel Tax Exemption for Operators of Public Mass Transportation Service	Section 142.817, RSMo exempts operators of public mass transportation service from motor fuel tax. This rule explains how the exemption is to be claimed. Small businesses may be among the entities impacted by this rule.	how the exemption for operators of public mass transportation service from motor fuel tax is claimed	
Chapter 7 - Special Motor Fuel Use Tax				
12 CSR 10-7.010	Revocation of Private Rulings	This rule notifies the public that private ruling letters issued by the Department of Revenue before January 1, 1973 will no longer be honored. Small businesses may be among the entities impacted by this rule.	This rule is necessary to notify the public of the revocation of private ruling letter issued prior to January 1, 1973.	
12 CSR 10-7.030	Record Keeping and Filing of Reports	This rule sets forth the record keeping requirements of special fuel dealers and users, as well as their responsibilities to file monthly and quarterly reports with the director of revenue. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded.	
12 CSR 10-7.040	Single Trip Permits	This rule sets forth the procedures for obtaining single trip permits as well as the conditions under which the permits will be issued. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The statute it references (142.422 RSMo) was repealed.	
12 CSR 10-7.050	Lessors and Lessees of Motor Vehicles	This rule sets forth the responsibility for tax in situations involving leased motor vehicles. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded.	
12 CSR 10-7.060 .	Verification of Fleet Mileage-Acceptable Source Documentation	The director of revenue has the responsibility of administering the Missouri Special Fuel Tax Act and in that capacity is required to make reasonable rules as are necessary to carry out the provisions of the Act. This rule sets out what an acceptable source document to verify fleet mileage must contain. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded.	
12 CSR 10-7.070	Use of Motor Fuel and Special Fuel in Same Vehicle	This rule clarifies the status of vehicles which have the capacity to operate on both motor fuel and a special fuel. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The statute it references (142.362 RSMo) was repealed and a new section was enacted.	
12 CSR 10-7.100	Missouri Motor Fuel/Special Fuel Tax License	This rule specifies the requirement of displaying a copy of a Reinstated Missouri Motor Fuel/Special Fuel Tax License in the cab of each vehicle that the licensee operates in Missouri if the original license has been canceled or revoked and subsequently reinstated. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The statute it references (142.432 RSMo) was repealed.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-7.130	Special Fuel-Powered 26,000 Lbs., 2-Axle Truck Exemption-Pickups and Moving Vehicles	This rule clarifies the special fuel-powered 26,000 lbs., 2-axle truck exemption in section 142.513, RSMo. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The statute it references (142.513, RSMo) was repealed and is superseded by another rule.	
12 CSR 10-7.150	Methods for Determining Special Fuel Used in Power Takeoff Units	This rule clarifies the auxiliary equipment exemption in section 142.581, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify exemptions on special fuel used in auxiliary equipment.	
12 CSR 10-7.160	Records	This rule clarifies the auxiliary equipment exemption in section 142.581, RSMo. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The statute it references (142.581 RSMo) was repealed and a new section enacted.	
12 CSR 10-7.190	Fuel Inspection Fee	This rule establishes the new reporting requirements for the accounts which are required to report and pay the inspection fee which the department began collecting January 1, 1988 pursuant to section 414.082, RSMo (1986). Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish reporting requirements for accounts that report and pay fuel inspection fees.	
12 CSR 10-7.200	Auxiliary Equipment Exemption	This rule clarifies the purchase of special fuel for use in auxiliary equipment pursuant to section 142.404(4), RSMo. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The statute it references (142.404 RSMo) was repealed and information in the rule is no longer valid.	
12 CSR 10-7.230	Special Fuel Users Not Subject to Licensure in Their Base State	This rule clarifies the licensing requirements for special fuel users whose vehicles are not licensed by gross weight pursuant to section 142.362(4), RSMo. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The statutes it references (142.422 and 142.362 RSMo) have been repealed and new sections enacted.	
12 CSR 10-7.240	Exemption Certificates	This rule clarifies the special fuel tax statutes as they relate to deductions which must be supported by special fuel exemption certificates, pursuant to sections 142.404(5) and (6) and 142.406.3., RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify when deductions need to be supported by exemption certificates.	
12 CSR 10-7.270	Special Fuel Distributors	This rule clarifies who qualifies for a special fuel distributor license pursuant to section 142.362(2), RSMo. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The statute it references (142.362 RSMo) was repealed and there is no longer a special fuel distributor license.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-7.280	Sale of Special Fuel to Dual Users	This rule clarifies the taxability of special fuel sold to farmers and home heating oil customers who use the fuel for highway and exempt purposes pursuant to section 142.404(5) and (6), RSMo. Small businesses may be among the entities impacted by this rule.	This rule should be rescinded. The statute it references (142.404 RSMo) has been repealed and information in the rule is no longer valid.	
12 CSR 10-7.300	Motor Fuel and Special Fuel Transporters	This rule clarifies the type of transporter license needed by companies to legally haul motor fuel, special fuel, or both, on the public highways, pursuant to sections 142.270 and 142.575, RSMo (House Bill 1629, 84th General Assembly, 2nd Regular Session). Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the type of license needed to transport motor fuel.	
12 CSR 10-7.320	Adjustments to the Distribution of Funds Allocated Pursuant to Article IV, Section 30(a) of the Missouri Constitution as Referenced in Section 142.345, RSMo	This rule explains the information required from each city, town or village if there is a change in its population as a result of an adjustment to its population by the United States Census Bureau or as a result of an annexation or consolidation. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain what information is needed when there is a population adjustment, in order to distribute funds.	
Chapter 8 - Inheritance and Estate Tax				
12 CSR 10-8.010	Definitions	This rule is intended as a general guideline in defining terms used in 12 CSR 10-8.010-12 CSR-10-8.150. Small businesses may be among the entities impacted by this rule.	This rule is necessary to continue to give guidance to taxpayers regarding inheritance and estate tax.	
12 CSR 10-8.020	Property Subject to Tax	This rule shall serve as an interpretive guideline under section 145.020, RSMo (1969) in determining property subject to tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary to give guidelines to taxpayers regarding property subject to tax.	
12 CSR 10-8.030	Federal Death Tax Credit	This rule is intended as an interpretive guideline as to those matters considered by the Department of Revenue in determining the liability of the estate to pay Missouri estate tax regardless of whether or not the time has expired for the estate to claim the death tax credit refund from the federal government. Small businesses may be among the entities impacted by this rule.	This rule is necessary to give guidelines on paying estate taxes when it involves federal death tax credit.	
12 CSR 10-8.120	Notice of Intention to Transfer Assets	This rule shall serve as a guideline relating to the transfer of certain estate property and the preparation of forms required under section 145.210, RSMo (Supp. 1975). Small businesses may be among the entities impacted by this rule.	This rule is necessary to give guidelines to prepare forms and transfer assets of an estate.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-8.160	Estate Tax Interest Rate	This rule establishes the manner of computing interest due on estate tax deficiencies. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish how to compute estate tax interest.	
12 CSR 10-8.170	Extension of Time to Pay Missouri Estate Tax	This rule establishes the manner in which an extension of time to pay Missouri estate taxes is allowed pursuant to section 145.551.3, RSMo (1986) and for the acceleration of the unpaid tax for failure to make a required interest payment. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish a manner in which an extension of time to pay estate taxes is allowed.	
12 CSR 10-8.180	Claims for Refund of Missouri Estate Taxes When Paid in Installations	To inform the public of the procedures to be followed by an estate, which elected to pay the federal estate tax in installments pursuant to I.R.C. section 6166 and to claim refund of any overpaid Missouri estate taxes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the taxpayer of the procedures to pay estate taxes in installments and to claim refunds.	
12 CSR 10-8.190	Missouri Estate Tax Base	The purpose of this rule is to inform the public that the Missouri estate tax is equal to the amount of the state death tax credit allowed or allowable by IRC (Internal Revenue Code) Section 2011 attributable to property having a Missouri tax site. This regulation is applicable to decedents dying on or after January 1, 1981. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the taxpayer how the estate tax base is calculated.	
Chapter 9 - Corporation Franchise Tax				
12 CSR 10-9.100	Forms for Franchise Tax	This rule prescribes the forms and instructions adopted and approved for filing with the franchise tax division. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the taxpayer of the forms needed for filing of franchise tax.	
12 CSR 10-9.110	Form: Request for Extension of Time to File	This form is used to request an extension of time to file a Missouri Corporation Franchise Tax Report. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the form used to request an extension of time to file a franchise tax report.	
12 CSR 10-9.120	Form: Request for Franchise Tax Clearance	This form is used to request a Franchise Tax Clearance letter. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the form used to request a franchise tax clearance letter.	
12 CSR 10-9.130	Form: Authorization for Release of Confidential Information	This form is used to authorize the release of confidential information. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the form used to authorize the release of confidential information.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-9.140	General	This rule sets out general information regarding the rules in this chapter. Small businesses may be among the entities impacted by this rule.	This rule is necessary for taxpayers and businesses as a general overview for rules in this chapter.	
12 CSR 10-9.150	Definitions	This rule sets out definitions for use with the rules in this chapter. Small businesses may be among the entities impacted by this rule.	This rule is necessary to define for taxpayers and businesses the use with the rules in this chapter.	
12 CSR 10-9.160	Exceptions	This rule sets out the policy of the Office of the Secretary of State regarding corporations exempted from the franchise tax under Chapter 147, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the taxpayer of when corporations are exempted from franchise tax.	
12 CSR 10-9.170	Tax Year	This rule sets out the policy of the Office of the Secretary of State regarding the tax year for franchise tax purposes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform taxpayers of the tax year for franchise taxes.	
12 CSR 10-9.180	Payment	This rule sets out the policy of the Office of the Secretary of State regarding payment of franchise tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding the payment of franchise taxes.	
12 CSR 10-9.190	Information Confidential, Exceptions	This rule sets out the policy of the Office of the Secretary of State regarding confidential information. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding confidential information.	
12 CSR 10-9.200	Report, Contents, Date Due	This rule sets out the policy of the Office of the Secretary of State regarding the franchise tax report. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding the franchise tax report.	
12 CSR 10-9.210	Extension of Time to File	This rule sets out the policy of the Office of the Secretary of State regarding extension of time to file the franchise tax report. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding extension of time to file taxes.	
12 CSR 10-9.220	Audits	This rule sets out the policy of the Office of the Secretary of State regarding audits. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding audits.	
12 CSR 10-9.230	Assessments	This rule sets out the policy of the Office of the Secretary of State regarding assessments. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding assessments.	
12 CSR 10-9.240	Final Determinations, Hearings	This rule sets out the policy of the Office of the Secretary of State regarding final determinations and hearings. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding final determinations and hearings.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-9.250	Review by the Administrative Hearing Commission	This rule sets out the policy of the Office of the Secretary of State regarding review by the Administrative Hearing Commission. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding review by the Administrative Hearing Commission.	
12 CSR 10-9.260	Overpayments	This rule sets out the policy of the Office of the Secretary of State regarding overpayments. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding overpayments.	
12 CSR 10-9.270	Amended Reports	This rule sets out the policy of the Office of the Secretary of State regarding amended reports. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding amended reports.	
12 CSR 10-9.280	Limitations on Collection of Tax, Refunds	This rule sets out the policy of the Office of the Secretary of State regarding limitations on collection of tax and refunds. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding limitations on collection of tax and refunds.	
12 CSR 10-9.290	Compliance with the American with Disabilities Act	This rule sets out the policy of the Office of the Secretary of State regarding compliance with the Americans with Disabilities Act on the part of the franchise tax unit. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it contains information regarding limitations on collection of tax and refunds.	
Chapter 10 - Financial Institutions				
12 CSR 10-10.010	Sales Tax/Bank Tax Credit	This rule clarifies that banks are not entitled credit against the bank tax for sales and use taxes paid on purchases of tangible personal property. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify that bank tax credit on sales/use tax paid is not allowed.	
12 CSR 10-10.020	Allocation of Bank Tax	This rule provides a uniform manner for financial institutions to apportion their bank tax among the main bank and the branches. This uniform treatment assures consistent disbursements to the political subdivisions of Missouri. Small businesses may be among the entities impacted by this rule.	This rule is necessary to assure there is a uniform manner to allocate bank tax.	
12 CSR 10-10.030	Statute of Limitations for Bank Tax	This rule establishes a statute of limitations for the assessment of Bank Tax as set out in Chapter 148, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish a statute of limitations for bank tax.	
12 CSR 10-10.040	Statute of Limitations for Credit Union and Savings and Loan Association Tax	This rule establishes a statute of limitations for the assessment of Credit Union and Savings and Loan Association Tax as set out in Chapter 148, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish a statute of limitations for credit union and savings and loan association tax.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-10.050	Statute of Limitations for Credit Institutions Tax	This rule establishes a statute of limitations for the assessment of Credit Institutions Tax as set out in Chapter 148, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish a statute of limitations for the assessment of credit institutions tax.	
12 CSR 10-10.060	Multiple Assessments of Credit Unions and Savings and Loan Associations for a Single Year	This rule clarifies that the director of revenue may issue multiple assessments against a taxpayer for a given period on separate issues. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify that multiple assessments may be issued.	
12 CSR 10-10.070	Extension of Time to File Credit Unions and Savings and Loan Associations Tax Returns	This rule clarifies the procedures for filing request for extensions of time to file for Credit Unions and Savings and Loan Associations tax returns. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify procedures to file extension to file credit union and savings and loan returns.	
12 CSR 10-10.080	Multiple Assessments of Credit Institutions for a Single Year	This rule clarifies that the director of revenue may issue multiple assessments against a taxpayer for a given period on separate issues. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the taxpayer that multiple assessments may issued against them.	
12 CSR 10-10.090	Extension of Time to File Credit Institutions Tax Returns	This rule clarifies the procedures for filing request for extensions of time to file for credit institution tax returns. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the credit institutions the procedures for filing extension requests.	
12 CSR 10-10.100	Multiple Assessments of Banking Institutions for a Single Year	This rule clarifies that the director of revenue may issue multiple assessments against a taxpayer for a given period on separate issues. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the taxpayer that multiple assessments may be issued against them.	
12 CSR 10-10.110	Extension of Time to File Bank Tax Returns	This rule clarifies the procedures for filing request for extensions of time for bank tax returns. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify procedures to file extension for bank tax returns.	
12 CSR 10-10.120	Delinquent Interest Rate for Insurance Premium and Retaliatory Taxes	This rule provides guidance as to the interest rate applicable to delinquent insurance premium and retaliatory taxes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidance on applying interest to delinquent insurance premiums and retaliatory taxes.	
12 CSR 10-10.125	Income Period	This rule establishes the income period and taxable year upon which the bank franchise tax is based as set out in section 148.020, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the income period and tax year in which bank franchise tax is based.	
12 CSR 10-10.130	Bank Franchise Tax	This rule establishes a procedure for filing the bank franchise tax return as required under section 148.030, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish a procedure for filing bank franchise tax.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-10.135	Federal Income Tax Deduction	This rule establishes a method for computing the federal income tax deduction under section 148.045, RSMo. The allowed deduction for federal income tax shall be computed using the method of accounting elected by the taxpayer for federal purposes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the method for computing federal tax deductions for taxpayers.	
12 CSR 10-10.140	Interest, Additions to Tax and Penalty	This rule establishes an effective period for computing interest, additions to tax and penalty as provided in section 148.062, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the period for computing interest, additions to tax and penalty.	
12 CSR 10-10.145	Refund of Overpayment of Bank Tax—Refund From Other County	This rule establishes an effective date and period for which bank franchise tax refunds may be issued, as provided by sections 148.050, 148.062 and 148.076, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the time period for which a refund may be issued.	
12 CSR 10-10.150	Tax Credits on Bank Tax Return	This rule establishes guidelines concerning allowable tax credits on the bank franchise tax return pursuant to section 148.030.3., RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish guidelines concerning credits on bank tax returns.	
12 CSR 10-10.155	Bank Tax/Sales Tax Credit	This rule establishes the taxable year when the sales tax credits may be taken, in accordance with section 148.030.3., RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the year sales tax credits may be taken.	
12 CSR 10-10.160	Neighborhood Assistance Credit (NAC)	This rule establishes the priority and method in which credits approved under Chapter 32, RSMo can be used. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the method in which credits are approved.	
12 CSR 10-10.165	Method of Computing Federal Income Tax Deduction for Credit Institutions	This rule establishes the method of computing the federal income tax deduction for credit institutions. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the method of computing federal tax deductions for credit institutions.	
12 CSR 10-10.170	Method of Computing Federal Income Tax Deduction for Credit Unions and Savings and Loan Associations	This rule establishes the method of computing the federal income tax deduction for credit unions and savings and loan associations. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the method of computing federal tax deductions for credit unions and savings and loans.	
12 CSR 10-10.175	Personal Property Tax Credits—Definition, Calculation and Refund Agreement	This rule clarifies the creditability of personal property taxes paid by banking institutions on personal property not held for lease or rental to others. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the creditability of taxes paid by banks on personal property not leased or rented.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-10.180	Interest Earned by Banking Institutions From the Resolution Funding Corporation and the Financial Corporation	This rule clarifies the taxability of interest earned by banking institutions from Resolution Funding Corporation and the Financial Corporation. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify tax on interest earned by banking institutions from resolution funding corporations and funding	
Chapter 11 - County Sales Tax - ALL RESCINDED				
Chapter 12 - Bingo Tax - ALL RESCINDED				
Chapter 16 - Cigarette Tax				
12 CSR 10-16.040	Tax Evidenced by Stamps	This rule explains the authorization and use of stamps. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the use of cigarette stamps.	
12 CSR 10-16.060	Sample Cigarettes	This rule explains the responsibilities of a manufacturer distributing nonstamped sample cigarettes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the manufacturer's responsibility on nonstamped sample cigarettes.	
12 CSR 10-16.070	Discount Allowed	This rule indicates when the discount will not be allowed. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when discounts are not allowed.	
12 CSR 10-16.090	Purchase on Deferred Payment Basis	This rule clarifies the reporting requirements, surety bond requirements and the approval necessary for purchases of tax stamps or meter units on the deferred payment basis. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify various requirements and approval of tax stamps and meter units on deferred payment basis.	
12 CSR 10-16.100	Payment on Deferred Payment Basis	This rule prescribes the payment due dates of deferred tax liabilities and the effects of delinquent payment. Small businesses may be among the entities impacted by this rule.	This rule is necessary to prescribe due dates on deferred payments.	
12 CSR 10-16.110	Unsaleable Packages of Cigarettes	This rule indicates the procedures to follow whenever cigarettes on which tax has been paid are unfit for use or consumption. Small businesses may be among the entities impacted by this rule.	This rule is necessary to be informative of the procedures to follow when cigarette packs are unsaleable.	
12 CSR 10-16.120	Missouri Cigarette Wholesaler's License	This rule sets forth the requirements for obtaining a wholesaler's license, the requirement for prominent display of the license and the possible effect of violation of the law. Small businesses may be among the entities impacted by this rule.	This rule is necessary to set forth the requirements for a cigarette wholesaler's license.	
12 CSR 10-16.130	Record Keeping Requirements	This rule prescribes the record keeping display, reporting and other requirements regarding cigarette sales in Missouri. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the taxpayer of the record keeping requirements of cigarette sales.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-16.140	Common Carriers, Bonded Warehousemen and Bailees	This rule prescribes the due dates and required reports of common carriers, bonded warehousemen and bailees; recordkeeping requirements of consignees and cigarettes being available for inspection. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform common carriers, bonded warehousemen, and bailees of record keeping requirements.	
12 CSR 10-16.150	Possession of Unstamped Cigarettes	This rule provides by whom and under what circumstances unstamped cigarettes may be possessed. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine by whom and when unstamped cigarettes may be possessed.	
12 CSR 10-16.170	Adjustments to the Distribution of St. Louis County Cigarette Tax Funds Pursuant to the Federal Decennial Census	This rule explains the information required from each city and unincorporated St. Louis County if there is a change in its population as a result of an adjustment to its population by the United States Census Bureau or as a result of an annexation or consolidation. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain what information is needed in the St. Louis area when there is a population change to determine cigarette tax funds.	
Chapter 22 - Senior Citizens Tax Relief - ALL RESCINDED				
Chapter 23 - Motor Vehicle				
12 CSR 10-23.070	Regulation of Dealer License Plates	The director of the Department of Revenue is charged with the responsibility of regulating the license plates issued to dealers. This rule establishes safeguards to prevent unauthorized use of dealer plates. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish safeguards to prevent unauthorized use of dealer plates.	
12 CSR 10-23.100	Special License Plates	This rule establishes categories of special license plates as well as the procedure for application for and issuance of the special license plates. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish categories and application procedures of special license plates.	
12 CSR 10-23.130	Legal Name on Title Application	This rule sets forth the requirement of using the full legal name when making application for a motor vehicle or trailer certificate of title. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the taxpayer of the requirement to use legal name on titles.	
12 CSR 10-23.140	Motor Vehicle Title Services	This rule establishes the requirements that must be met for registration as a title service agent. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish requirements for a title service agent.	
12 CSR 10-23.150	Administrative Hearing Held Pursuant to Section 301.119, RSMo	This rule establishes the procedures that will be utilized by the director and title service agents for compliance with section 301.119, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish a procedure for a title service agent receiving a notice of revocation/suspension.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-23.160	Good Moral Character of Motor Vehicle Dealers, Manufacturers, Boat Dealers, Salvage Dealers and Title Service Agents	The director of the Department of Revenue is charged with the responsibility of determining that applicants for registration as motor vehicle dealers, salvage dealers and title service agents are of good moral character. This rule establishes the guidelines which will be used to determine if the applicant is eligible for registration. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine if dealers, manufacturers, and title service agents are eligible for registration.	
12 CSR 10-23.180	Replacement Vehicle Identification Plates	This rule clarifies the issuance of replacement vehicle identification number plates stamped with the original vehicle identification number assigned by the manufacturer of the motor vehicle or trailer by the Department of Revenue. Small businesses may be among the entities impacted by this rule.	This rule is necessary clarify the procedures for filing for replacement vehicle identification number plates.	
12 CSR 10-23.185	Obscene License Plates	This rule establishes the guidelines for issuing personalized motor vehicle license plates. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the public of the guidelines for issuing personalized plates.	
12 CSR 10-23.210	Congressional Medal of Honor License Plates	This rule clarifies procedures for issuance of Congressional Medal of Honor license plates.	This rule is necessary to clarify the procedures for the issuance of Congressional Medal of Honor license plates.	
12 CSR 10-23.230	Legal Sale of Motor Vehicle or Trailer	This rule clarifies that, as of August 28, 1989, the form of warranty prescribed by the director of revenue for assignments of title to motor vehicles does not require acknowledgment of the transferor's signature by a notary public. In addition, this rule clarifies that assignments of title made on or after August 28, 1989, which do not include a notarial acknowledgment of the transferor's signature, are not procedurally defective. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the public that with sale of a vehicle, a notary is not required.	
12 CSR 10-23.250	Registration and Classification of Commercial Motor Vehicles	This rule sets forth the requirements for the registration and classification of commercial motor vehicles. Small businesses may be among the entities impacted by this rule.	This rule is necessary to set forth the requirements for registration and classification of commercial vehicles.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-23.255	Issuance of New and Replacement Vehicle Identification Numbers	This rule clarifies the issuance of a Department of Revenue vehicle identification number to motor vehicles and trailers which were never assigned a vehicle identification number plate by their manufacturer; have had a number destroyed, removed, covered or altered; or were reconstructed with various major component parts of other motor vehicles or trailers which have conflicting or different vehicle identification numbers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify when a vehicle identification number may be issued for vehicles in need of replacement numbers.	
12 CSR 10-23.260	Inspection of Foreign Motor Vehicles Prior to Titling	This rule sets forth the procedures for issuance of Missouri certificates of title to foreign motor vehicles not specifically manufactured for importation into this country. Small businesses may be among the entities impacted by this rule.	This rule is necessary to set forth the procedures to title foreign vehicles.	
12 CSR 10-23.265	Statements of Non-Interest	This rule sets forth the requirements to retitle when an assignment of title is erroneously completed. Small businesses may be among the entities impacted by this rule.	This rule is necessary to set forth the requirement to retitle when there has been a titling error.	
12 CSR 10-23.270	Watercraft and Outboard Motor Identification Numbers	This rule sets forth the procedures for issuance of watercraft and outboard motor identification numbers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to set forth the procedures to issue watercraft and outboard motor identification numbers.	
12 CSR 10-23.275	Recognition of Nonresident Disabled Person Windshield Placards	This rule sets forth the criteria by which Missouri will recognize and honor vehicles displaying disabled person windshield placards or disabled emblems issued to resident or nonresident operators of these vehicles by the United States government, another state, District of Columbia, or territory or possession of the United States.	This rule is necessary to clarify that Missouri will honor disabled person windshield placards issued by other states.	
12 CSR 10-23.280	Replacement of Multiyear License Plates	This rule sets forth the procedures for replacement of multiyear license plates. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the public of the procedures to obtain replacement multiyear license plates.	
12 CSR 10-23.290	Use of License Plates After Name Change	This rule clarifies when continued use of previously issued license plates is permissible by providing examples of various name-change situations. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify when the same license plate, after a name change, is permitted.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-23.295	Witnessing Proof of Federal Heavy Vehicle Use Tax Payment or Exemption	Section 301.025, RSMo prohibits the director of revenue from registering any vehicle subject to Federal Heavy Vehicle Use Tax unless the applicant submits proof of payment or exemption. This rule clarifies what constitutes proof of payment or exemption of the Federal Heavy Vehicle Use Tax imposed by Section 4481 of the Internal Revenue Code. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify proof of payment or exemption for federal heavy vehicle use tax.	
12 CSR 10-23.300	Use of Local Commercial Motor Vehicle License Plates for Farm or for Farming Transportation Operations	This rule sets forth the manner of the use of local commercial motor vehicle license plates issued to motor vehicles used for farm or farming transportation operations. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine the use of commercial vehicle plates for farming operations.	
12 CSR 10-23.305	No-Fee Transactions	This rule establishes when the department may issue, on a no-fee basis, any replacement certificate of title, license plate or tab. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish what determines a no-fee transaction on replacement of title, plate or tab.	
12 CSR 10-23.310	Issuance of Special Fuel Decals	This rule establishes the procedures for issuance of special fuel decals. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish procedures for issuance of special fuel decals.	
12 CSR 10-23.315	Motorized Bicycles	This rule clarifies titling, registration, use and regulation of motorized bicycles. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify regulations for operating motorized bicycles.	
12 CSR 10-23.320	Assessment of Motor Vehicle and Trailer License Plate Transfer Fee	This rule clarifies when a license plate transfer fee shall be assessed. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify when a plate transfer fee is assessed.	
12 CSR 10-23.325	Transfer of Passenger Vehicle License Plates From One Horsepower Category to Another—Waiver of Additional Registration Fees and Lack of Refund Provision	This rule clarifies the procedures by which payment of additional registration fees may be waived upon transfer of passenger vehicle license plates, as well as the director's lack of authority to refund previously paid registration fees in certain license plate transfer situations. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify procedures regarding transferring plates from a vehicle of one horsepower category to another.	
12 CSR 10-23.330	Registration of Motorcycles or Motortricycles	This rule clarifies the procedures for issuance of motorcycle or motortricycle license plates. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify procedures for issuing plates for motorcycle and motortricycles.	
12 CSR 10-23.335	Issuance of Title to a Surviving Spouse or Unmarried Minor Children of a Decedent	This rule clarifies the issuance of an original certificate of ownership to one automobile or other passenger motor vehicle to a surviving spouse, if any, or to surviving unmarried minor children in equal shares. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify issuance of a title to a surviving spouse or unmarried minor children of decedent.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-23.340	Imposition and Waiver of Motor Vehicle and Trailer Titling and Registration Penalties	This rule clarifies the reasons for imposition and waiver of all penalties assessed by the department on motor vehicles and trailers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify reasons for imposition and waiver of penalties on motor vehicles and trailers.	
12 CSR 10-23.345	Definition of Major Component Parts of a Motor Vehicle	This rule clarifies, by written definitions and illustrations, the seven major component parts commonly used in the reconstruction of a motor vehicle. Small businesses may be among the entities impacted by this rule.	This rule is necessary to define the major component parts of a motor vehicle.	
12 CSR 10-23.350	Honorary Consular License Plates	This rule establishes procedures for the issuance of license plates to honorary consuls.	This rule is necessary to establish procedures for the issuance of license plates to honorary consuls.	
12 CSR 10-23.355	Junking Certificates for Motor Vehicles	This rule establishes the procedures for issuance of a junking certificate. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish rules of issuance of junking certificates.	
12 CSR 10-23.370	Issuance of Certificates of Title to Recreational Vehicles Manufactured by Two Separate Manufacturers	This rule establishes uniform procedures to be followed in the titling of multistage, manufactured recreational vehicles or motor homes often referred to as multistage vehicles. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish procedures for titling multistage vehicles.	
12 CSR 10-23.385	Verification of the Vehicle Identification Number and Odometer Reading of Motor Vehicles Previously Titled in Another State	This rule provides alternatives to the requirement for Missouri residents who are serving on active duty in the military and stationed outside Missouri; or residents who are located outside Missouri for an extended period of time; or residents who purchase nonoperable vehicles titled in another state to submit a Missouri motor vehicle inspection approval certificate with an application for Missouri title. Small businesses may be among the entities impacted by this rule.	This rule is necessary for Missouri residents stationed or located out of Missouri or who purchase nonoperable vehicles titled in another state and what their alternatives are for submitting VIN and odometer readings.	
12 CSR 10-23.400	Transfer of License Plates	This rule clarifies when a motor vehicle or trailer owner may transfer license plates to a newly acquired motor vehicle or trailer and operate the vehicle for thirty days. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify when a plate may be transferred to a newly acquired vehicle or trailer.	
12 CSR 10-23.405	Emblem Use Authorization Statement and Format for Collegiate License Plates	This rule clarifies the process to be used by colleges and universities in order to have personalized collegiate license plates available. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the process for colleges and universities that wish to have personalized collegiate license plates.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-23.420	Secure Power of Attorney Requirements	This rule establishes the procedures for using a secure power of attorney in conjunction with a certificate of title as provided for in federal and state law. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish procedures and requirements for using a secure power of attorney .	
12 CSR 10-23.424	Leasing Company Registration	This rule sets forth the requirements for obtaining a permit to operate as a motor vehicle, trailer, boat or outboard motor leasing company. Small businesses may be among the entities impacted by this rule.	This rule is necessary to set forth requirements to receive a permit for a leasing company of motor vehicles, trailers, boats, or outboard motors.	
12 CSR 10-23.426	Special Identification Numbers	This rule clarifies the issuance of special identification numbers to units seized by law enforcement because the identification number has been removed, covered, altered, destroyed or defaced and the procedures for obtaining these numbers.	This rule is necessary to clarify the issuance of special identification numbers to units seized by law enforcement.	
12 CSR 10-23.430	Registration of a Motor Vehicle or Trailer When the Out-Of-State Lienholder Refuses to Release the Title	This rule clarifies the requirements for and the issuance of registration by the Department of Revenue in certain situations for motor vehicles or trailers when an individual has established residency in Missouri and the out-of-state lienholder refuses to release the title. Small businesses may be among the entities impacted by this rule.	This rule is necessary for Missouri residents wishing to register a vehicle that an out-of-state lienholder refuses to release the title.	
12 CSR 10-23.432	Registration of a Motor Vehicle or Trailer Subject to a Lease With a Right to Purchase Clause	This rule clarifies the requirements for and the issuance of registration by the Department of Revenue in certain situations for motor vehicles or trailers which are the subjects of leases which contain a right to purchase clause. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the requirements to register a leased vehicle with a right to purchase clause.	
12 CSR 10-23.434	Use of a Reassignment of Ownership by Registered Dealer Form	This rule clarifies who may use a Reassignment of Ownership by Registered Dealer (Rider) Form and when the form may be used. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the use of a reassignment of ownership by registered dealer form.	
12 CSR 10-23.442	Outboard Motor	This rule defines the type of outboard motor required to be titled and registered. Small businesses may be among the entities impacted by this rule.	This rule is necessary to define the type of outboard motor required to be titled and registered.	
12 CSR 10-23.446	Notice of Lien	This rule outlines the requirements for the perfection of a lien on a motor vehicle, trailer, manufactured home, all terrain vehicle, boat or outboard motor by physical delivery or electronic filing of the notice of lien. Small businesses may be among the entities impacted by this rule.	This rule is necessary to outline requirements for the perfection of a lien.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-23.450	Guidelines for Use of Handicapped Parking Cones	This rule establishes guidelines for the use of handicapped parking cones.	This rule is necessary to outline the use of handicapped parking cones.	
12 CSR 10-23.452	Internet Renewal of License Plates	This rule will allow Missouri citizens to renew their Missouri license plates via the Missouri On-Line Registration Exchange, Missouri Internet Vehicle Registration Renewal System, by using a Personal Identification Number. Small businesses may be among the entities impacted by this rule.	This rule is necessary to allow customers to renew their plates on line.	
12 CSR 10-23.454	Electric Personal Assistive Mobility Device (EPAMD)	This rule gives the definition, titling and registration requirements of an Electric Personal Assistive Mobility Device (EPAMD) pursuant to section 307.205.1, RSMo.	This rule is necessary to clarify that an EPAMD is exempt from titling and registration requirements.	
12 CSR 10-23.456	Marine Application for Title	This rule clarifies when the Application for Missouri watercraft or Outboard Motor Title and Registration (DOR-93 revision date of March 2003) must be used. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify when marine application for title and registration must be used.	
12 CSR 10-23.458	Documents Accepted as a Release of Lien	This rule clarifies what documents are acceptable to the Department of Revenue to release a lien on a motor vehicle, trailer, all-terrain vehicle, outboard motor, vessel, or manufactured home. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify what documents are accepted to release a lien.	
12 CSR 10-23.465	Issuance of Biennial Salvage Business Licenses	This rule provides for issuing biennial salvage business licenses on a staggered basis to equalize the Department of Revenue's workload and for the corresponding fees that are required. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify when biennial salvage business licenses are processed and the license fees.	
12 CSR 10-23.470	Notice of Sale	Section 301.196, RSMo, requires the seller of a motor vehicle, trailer, or all terrain vehicle to report the sale to the Department of Revenue. Section 301.280, RSMo, requires dealers who do not file their monthly sales reports electronically to submit a notice of sale as required by section 301.196, RSMo, with their monthly sales report. This rule establishes the forms for reporting the sale to the department. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform the seller of the requirements to report the sale of a motor vehicle, trailer, or all terrain vehicle.	
Chapter 24 - Driver License Bureau Rules				

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-24.010	Form Filing	This rule complies with section 544.045, RSMo which provides for a form to be approved by the director of revenue to be used by judicial officers and law enforcement as a receipt for a Missouri driver's license accepted in lieu of bail.	This rule is necessary as it establishes a uniform driver license deposit receipt for use by Missouri courts and law enforcement.	
12 CSR 10-24.020	Trial <i>De Novo</i> Procedures and Parties	This rule establishes the proper procedures and parties necessary for a trial de novo in the circuit court following an administrative hearing sustaining the suspension or revocation of a person's driving privilege pursuant to section 302.530, RSMo.	This rule is necessary as it outlines specific procedures for persons filing a trial denovo in circuit court as well as the Department's requirements	
12 CSR 10-24.030	Hearings	This rule sets forth the procedures used by the director in holding hearings following the suspension or revocation of a person's driving privilege pursuant to section 302.530, RSMo.	This rule is necessary as it provides specific procedures for the administrative hearing process and how it applies to the requestor and the Department.	
12 CSR 10-24.040	Completion Requirement for Driving While Intoxicated (DWI) Rehabilitation Program	This rule requires a driver to complete a rehabilitation program after an arrest for driving while intoxicated or driving with excessive blood alcohol content and establishes standards for judging whether a program is comparable to Substance Abuse Traffic Offender Programs. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform a driver of the requirements to complete a rehabilitation program.	
12 CSR 10-24.050	Deletion of Traffic Convictions and Suspension or Revocation Data From Missouri Driver Records	This rule clarifies procedures to be followed for expungement from a Missouri driver record of previously recorded traffic violations or suspensions or revocations of a driving privilege. Small businesses may be among the entities impacted by this rule.	This rule is necessary to specify when traffic convictions, suspensions, or revocations can be expunged from driver records.	
12 CSR 10-24.060	Delegation of Authority to Administer Missouri Drivers License Examinations	This rule establishes the authority of the Missouri State Highway Patrol to administer written and driving examinations.	This rule is necessary to allow the director of revenue to delegate authority to the Missouri State Highway Patrol to administer driver license examinations.	
12 CSR 10-24.070	License Issuance Procedures and One License Concept of the Drivers License Compact	This rule establishes the one license concept for any person applying for a Missouri drivers license.	This rule is necessary. It outlines the one license concept for any new resident applying for a Missouri driver license.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-24.090	Missouri Driver License of Permit Vision Test Guidelines	This rule establishes the vision reading requirements necessary to receive a Missouri drivers license and the restrictions imposed when a person's vision is less than 20/40.	This rule is necessary to define the vision reading requirements necessary to receive a Missouri driver license and any restrictions imposed based on the vision reading.	
12 CSR 10-24.100	Driver License Procedures for Persons Under the Age of Twenty-One	This rule establishes the procedures to be followed for issuance of a driver license to any person under the age of twenty-one.	This rule is necessary to define the procedures to be followed for issuance of a driver license to anyone under the age of twenty-one.	
12 CSR 10-24.110	Procedures for Issuance of a Nondriver License	This rule establishes the procedures to be followed for issuance of an nondriver license.	This rule is necessary to define the procedures for issuing a non-driver license.	
12 CSR 10-24.130	Horizontal Peripheral Vision Screening Temporal Requirements	This rule establishes the horizontal peripheral vision requirements necessary to receive a Missouri drivers license.	This rule is necessary to define the horizontal peripheral vision requirements necessary to receive a Missouri driver license.	
12 CSR 10-24.140	Procedures for Reissuance of a Missouri Driver License, Nondriver License, or Instruction Permit Not Received After Mailing by the Department	This rule establishes the procedures to be followed when an applicant for a driver license, nondriver license, or instruction permit does not receive the document after mailing by the department.	This rule is necessary to define the procedures to be followed when the applicant for a driver license, non-driver license or permit does not receive the document after mailing by the department.	
12 CSR 10-24.160	Missouri School Bus Operator's Permit Driving History Guidelines	This rule establishes the criteria for denying issuance of a school bus operator's permit due to driving history.	This rule is necessary to define the criteria for denying issuance of a school bus (permit) endorsement due to the driving history.	
12 CSR 10-24.190	Driver License Retesting Requirements After a License, School Bus Permit or Temporary Instruction Permit Expires/Examination Results to be Invalid After (1) Year	This rule establishes the retesting requirements after a license, school bus permit or temporary instruction permit expires.	This rule is necessary to define the re-testing requirements after a license, school bus (permit) endorsement or instruction permit expires.	
12 CSR 10-24.200	Driver License Classes	This rule establishes classes of licenses for Missouri motor vehicle operators.	This rule is necessary to define the classes of driver licenses.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-24.300	Commercial Drivers License Written Examinations	This rule establishes the criteria for taking the written examination for a Class A, Class B or Class C license.	This rule is necessary to define the requirements the state must meet to stay in compliance with federal testing standards for the written test.	
12 CSR 10-24.305	Commercial Driver License Requirements/Exemptions	This rule defines testing required for a commercial driver license and the conditions under which drivers of commercial motor vehicles are exempt from the provisions of sections 302.700–302.780, RSMo.	This rule is necessary to define the persons who are exempt from needing a CDL license to drive a commercial vehicle (farmer, military, fireman, etc.)	
12 CSR 10-24.315	Tow Truck Operator's and Commercial Drivers Licensing	This rule specifies conditions under which tow truck drivers and tow truck operations must meet or are exempt from the Uniform Commercial Driver License Act, sections 302.700-302.780, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to define the tow truck driver licensing requirements.	
12 CSR 10-24.325	License Denial for Suspension, Revocation, Disqualification of Cancellation	This rule establishes the basis for denial of a Missouri driver's license when the applicant is suspended, revoked, disqualified or cancelled in this or any other state.	This rule is necessary to comply with the Motor Carrier Safety Improvement Act (MCSIA).	
12 CSR 10-24.326	Third Party Tester and Examiner Sanction and Hearing Guidelines	This rule establishes the guidelines for sanctioning third party testers and examiners for not conforming to the requirements of the third party tester contract, the laws and regulations of this state concerning commercial drivers and the provisions of the third party tester/examiner requirements produced by the Department of Revenue. It also includes the hearing rights and procedures of such parties. Small businesses may be among the entities impacted by this rule.	This rule is necessary to define the guidelines for sanctioning Third Party Testers and the course of action to be taken when a finding has occurred.	
12 CSR 10-24.330	Delegation of Authority to Third-Party Testers to Conduct Skills Tests of Applicants for Commercial Drivers Licenses	This rule establishes the authority of third-party testers to administer skills tests to commercial motor vehicle drivers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to delegate authority to third-party testers to conduct skill tests to commercial drivers and defines their contractual agreement.	
12 CSR 10-24.335	Commercial Drivers Licensing Third Party Examinations Audit Retest Process	This rule establishes the requirements for the Missouri State Highway Patrol and the Missouri Department of Revenue to conduct retesting of commercial drivers license applicants in order to determine compliance with the Third Party Commercial Drivers License Examination Program. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish requirements for retesting commercial drivers to determine compliance of the third party examiner.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-24.340	Receipt of Mail of Compliance Documents	This rule establishes a consistent and effective method of determining receipt of mail of compliance documents for purposes of license suspension, revocation and reinstatement.	This rule is necessary as it outlines the specific procedures to establish receipt of documents.	
12 CSR 10-24.350	Group Testing of Commercial Motor Vehicle Drivers by Missouri State Highway Patrol	This rule establishes guidelines for administering written tests for commercial drivers licenses to groups of applicants.	This rule is necessary to allow the director of revenue to authorize the Missouri State Highway Patrol to conduct group testing by written examinations to applicants for commercial driver licenses.	
12 CSR 10-24.360	Third-Party Trainers	This rule establishes the authority of third-party trainers to train third-party examiners. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish authority of third-party trainers to train third-party examiners.	
12 CSR 10-24.380	Hazardous Materials Written Test Requirements for Commercial Drivers License Transfer or Renewal	This rule establishes the conditions under which an applicant for a commercial drivers license is required to complete the written knowledge test successfully for a hazardous materials endorsement.	This rule is necessary to define the conditions which and applicant for a CDL is required to complete a written test for a hazardous materials endorsement.	
12 CSR 10-24.385	School Bus Permits	This rule establishes the types of school bus permits issued to school bus operators.	This rule may no longer be needed. There are no longer Type 1 or Type 2 School Bus Permits.	
12 CSR 10-24.390	Commercial Driver Instruction Permit	This rule establishes requirements for a commercial driver to obtain a commercial driver instruction permit.	This rule is necessary to define the requirements for a commercial driver to obtain a commercial driver instruction permit.	
12 CSR 10-24.395	Delegation of Authority to the Missouri State Highway Patrol to Conduct Skills Testing of Applicants for Commercial Driver Licenses	This rule establishes the authority of the Missouri State Highway Patrol to administer skills tests to commercial motor vehicle drivers.	This rule is necessary to define the requirements the state must meet to stay in compliance with federal testing standards for the skills test.	
12 CSR 10-24.402	Department of Revenue Instruction Permits	This rule establishes the requirements necessary to obtain an instruction permit issued by the director of revenue.	This rule is necessary to define the requirements needed to obtain an instruction permit.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-24.404	Commercial Drivers License Reciprocity	This rule establishes the requirements for accepting out-of-state test results for a commercial drivers license.	This rule is necessary to define the requirements for accepting out-of-state test results for a commercial driver license.	
12 CSR 10-24.410	Driver Examination Denial	This rule establishes the authority of the Missouri State Highway Patrol and Department of Revenue to deny further skills test to an applicant for a Missouri drivers license.	This rule is necessary. It defines the authority of the director of revenue and the Missouri State Highway Patrol to deny further skills testing based on the failure to submit to and/or successfully pass required tests.	
12 CSR 10-24.412	Commercial Driver License Waiver for Farm-Related Service Industries	This rule establishes the criteria for issuance of seasonal restricted commercial drivers licenses for operators of commercial motor vehicles involved in farm-related service industries. Small businesses may be among the entities impacted by this rule.	This rule is necessary to define the requirements for the issuance of a seasonal commercial license for farm related issues.	
12 CSR 10-24.420	Standards Governing Motorcycle Helmet Construction	This rule establishes minimum performance standards for motorcycle helmets manufactured for use by motorcyclists and other motor vehicle users.	This rule is necessary to define the performance standards MoDOT requires for the manufacture of motorcycle helmets	
12 CSR 10-24.428	Excessive Speed Defined	This rule defines excessive speed used for commercial motor vehicle disqualification actions.	This rule is necessary to be in compliance with federal regulations	
12 CSR 10-24.430	Back of Driver License, Permits, and Nondriver License	This rule complies with section 302.181, RSMo, which provides for a form to be utilized for designating anatomical gifts as provided in section 194.255, RSMo, and the name and address of the person designated as the licensee's attorney-in-fact for the purposes of a durable power of attorney for health care decisions.	This rule is necessary to define the identifying information that must be contained on the back side of a driver license, non driver license or permit.	
12 CSR 10-24.438	Department of Revenue not Designated as an Election Official	This rule is established to clarify that the Department of Revenue is not an election official.	This rule is necessary to outline that the Department of Revenue is not an election official.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-24.440	Motor Voter Registration Application Form	This rule complies with section 115.160, RSMo which provides for a form to be utilized in applying for voter registration simultaneously as a part of the application for a drivers license, renewal of a drivers license, change of address, duplicate request and/or nondrivers license.	This rule is necessary to provide a form to be used when applying for voter registration as part of the application process for a driver license, non driver license, renewal, duplicate or address change.	
12 CSR 10-24.442	Stacking Sixty (60)-Day, Ninety (90)-Day, One Hundred Twenty (120)-Day and One Hundred Eighty (180)-Day Disqualifications	This rule establishes that a second or subsequent disqualification for a serious traffic violation or for driving while out of service shall be in addition to any other previous period of disqualification as stated in 49 CFR section 384.219.	This rule is necessary to be in compliance with federal regulations	
12 CSR 10-24.444	Ten-Year Disqualification	This rule establishes the requirements for obtaining a commercial drivers license after receiving a ten-year disqualification under section 302.755.3, RSMo.	This rule is necessary to establish the procedures for restoration of commercial privileges following a ten-year disqualification	
12 CSR 10-24.448	Documents Required for Issuance of a Driver or Nondriver License or Instruction Permit	This rule establishes the guidelines and documentation acceptable as proof of lawful presence, identity, Social Security number and residency for driver and nondriver license or instruction permit applicants.	This rule is necessary to define the documentation needed to show proof of identity, residency, lawful presence and the social security number.	
12 CSR 10-24.452	Highway Sign Recognition Test	This rule establishes the passing score for the highway sign recognition test as outlined in section 302.173, RSMo.	This rule is necessary to define the score an applicant must meet when submitting to a highway sign recognition test.	
12 CSR 10-24.460	Driver's Privacy Protection Act	This rule defines express consent and opt-in pursuant to the Federal Driver's Privacy Protection Act, section 2721(b)(11) and 2721(b)(12) of Title 18 of the United States Code and as amended by Public Law 106-69, section 350.	This rule is necessary to define the consent of a record holder to release his/her personal information.	
12 CSR 10-24.462	Prohibit Release of Information on Peace Officers and Their Immediate Family	This rule defines the term "immediate family" and establishes the form used to request confidentiality of motor vehicle and driver record information pursuant to section 32.056, RSMo.	This rule should be rescinded.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-24.465	Disqualification of Commercial Motor Vehicle Operators Due to Railroad-Highway Grade Crossing Violations	This rule establishes that commercial motor vehicle (CMV) drivers who are convicted of violating federal, state, or local laws pertaining to railroad-highway grade crossings be disqualified from operating a CMV. This rule is pursuant to the Department of Transportation's rules as published in the Code of Federal Regulations (49 CFR parts 383 and 384). Small businesses may be among the entities impacted by this rule.	This rule is necessary to be in compliance with federal regulations.	
12 CSR 10-24.470	Procedure for Obtaining a "J88" Notation on a Drivers License for Deafness or Hard of Hearing	This rule establishes the procedures for an individual to obtain a "J88" (Deaf or Hard of Hearing) notation on a drivers license as provided in section 302.174, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to define the procedures for an individual who is deaf or hard of hearing to obtain the J88 notation on the driver license.	
12 CSR 10-24.472	"Permit Driver" Sign	This rule establishes the design and size requirements for a "Permit Driver" sign issued pursuant to section 302.130, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the design and size for a "permit driver" sign.	
12 CSR 10-24.474	Calculation of the Commercial Driver Disqualification	This rule defines the usage of the motor vehicle violation (offense) date when determining if two (2) or more serious traffic convictions occurred within the three (3)-year period specified in 49 CFR 383.51. Small businesses may be among the entities impacted by this rule.	This rule is necessary to be in compliance with federal regulations.	
12 CSR 10-24.480	Boater Identification Indicator on Driver or Nondriver License	This rule establishes the cost and criteria for placement of a boater identification indicator on a driver or nondriver license.	This rule is necessary to define the cost and procedures for the placement of a boater identification indicator on a driver or non driver license.	
12 CSR 10-24.485	Permanent Disability Indicator on Driver or Nondriver License	This rule establishes the criteria for placement of a permanent disability indicator on a driver or nondriver license.	This rule is necessary to define the procedures for the placement of a permanent disability indicator on a driver or non driver license.	
Chapter 25 - Motor Vehicle Financial Responsibility				
12 CSR 10-25.020	Procedures for Obtaining Securities When a Judgment is Rendered	This rule sets forth the procedures to be followed in order to obtain securities which have been posted with the director of revenue in compliance with Chapter 303, RSMo in satisfaction of a judgment for damages arising out of the ownership and use of a motor vehicle. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish procedures to obtain securities in satisfaction of a judgment for damages.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-25.030	Hearings Held Pursuant to Section 303.290.1, RSMo	This rule sets forth the procedures used by the director in holding hearings as required by statute and the United States Supreme Court ruling of Bell v. Burson prior to the time any action is taken for compliance with the Safety Responsibility Law. Small businesses may be among the entities impacted by this rule.	This rule is necessary to set forth procedures for holding hearings in compliance with the safety responsibility law.	
12 CSR 10-25.040	Posting Real Estate Bonds as Security for an Accident	This rule sets forth the requirements to be met in order that real estate bonds may be posted with the director as security for an accident when security is required pursuant to section 303.050, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to set forth requirements for posting real estate bonds as security for an accident.	
12 CSR 10-25.050	Filing a Report of an Accident With the Director of Revenue	This rule sets forth the attached form as the form to be utilized in filing accident reports by persons required to make reports pursuant to section 303.040, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide the form for filing an accident report.	
12 CSR 10-25.060	Insurance Identification Cards	This rule establishes standards for insurance identification cards (Senate Bill 424, 83rd General Assembly, Second Regular Session). Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish standards for insurance identification cards.	
12 CSR 10-25.070	Power of Attorney	This rule establishes the procedures for filing proof of financial responsibility by an insurance company not authorized to transact business in Missouri. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish procedures for an insurance company to file proof of financial responsibility if they are not authorized to do business in Missouri.	
12 CSR 10-25.080	Failure to Produce Insurance Identification Card-Other Types of Proof Acceptable	This rule establishes types of documents acceptable to prove financial responsibility when demanded to exhibit by a law enforcement official as provided in section 303.024, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the types of documents acceptable as proof of financial responsibility.	
12 CSR 10-25.100	Distribution of Fees	This rule establishes procedures for distribution of fees deposited with the Drivers License Bureau in compliance with Chapters 302 and 303, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine the distribution of fees when there is more than one action against an individual that requires payment of fees and it's not specified for what action the payment is to be applied.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-25.110	Application for Certificate of Self-Insurance	This rule establishes prerequisites necessary to apply for a self-insurance certificate pursuant to the provisions of section 303.220, RSMo (Senate Bill 424, 83rd General Assembly, Second Regular Session). Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine the prerequisites needed to apply for self-insurance.	
12 CSR 10-25.120	Application for Certificate of Self-Insurance from Religious Denominations	This rule establishes the prerequisites necessary to apply for a self-insurance certificate pursuant to the provisions of section 303.220, RSMo (Senate Bill 424, 83rd General Assembly, Second Regular Session). Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine the prerequisites needed to apply for self-insurance from religious denominations.	
12 CSR 10-25.130	Proof of Financial Responsibility for Reinstatement of Failure to Show Proof of Financial Responsibility Suspensions	This rule establishes the types of proof of financial responsibility that will be accepted for reinstatement of a suspension for failure to show proof of financial responsibility pursuant to Chapter 303, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to let taxpayers know what proof of financial responsibility will be accepted after being suspended for failure to show proof.	
12 CSR 10-25.140	Financial Responsibility-Inoperable/Stored Vehicles	This rule establishes the procedures for individuals to notify the director of revenue that a vehicle is inoperable or has been stored and is exempt from the financial responsibility laws pursuant to sections 303.025 and 303.409, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish procedures for an individual when he has an inoperable or stored vehicle in order to be exempt from financial responsibility.	
12 CSR 10-25.150	Financial Responsibility Sampling	This rule establishes procedures and guidelines necessary to administer the sampling of automobile insurance cancellations as provided in section 303.026.3(1), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform insurance companies of their responsibility and guidelines to furnish samples of cancellation policies when requested.	
Chapter 26 - Dealer Licensure				
12 CSR 10-26.010	Bona Fide Establishment Place of Business	The department must determine that applicants/licensees such as boat dealers, boat manufacturers, trailer dealers, trailer manufacturers, motor vehicle dealers, wholesale motor vehicle dealers, motor vehicle manufacturers, public motor vehicle auctions, and wholesale motor vehicle auctions maintain a bona fide established place of business. This rule establishes criteria that may be used in determining if this requirement has been met. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish criteria used to determine that all dealers maintain a bona fide establishment place of business.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-26.020	License Requirements for Auctions, Dealers and Manufacturers	The department must determine whether applicants who apply for a license as a boat dealer, boat manufacturer, trailer dealer, trailer manufacturer, motor vehicle dealer, motor vehicle manufacturer, public motor vehicle auction, or wholesale motor vehicle auction pursuant to sections 301.550 to 301.562, RSMo, have met the requirements outlined in the law. This rule clarifies these requirements. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify requirements of the law for applicants who apply for a license as a dealer, manufacturer, and public or wholesale motor vehicle auctioneer.	
12 CSR 10-26.030	License Renewal	This rule sets forth the procedures for renewing dealer licenses. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform dealers of the procedures for license renewal.	
12 CSR 10-26.040	Fees	This rule sets forth the fees payable to the department for dealer licenses. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform dealers of the fees for licenses.	
12 CSR 10-26.050	Business Records Required to be Maintained by Licensees	This rule establishes the business records to be retained by boat dealers, boat manufacturers, motor vehicle dealers, wholesale motor vehicle dealers and motor vehicle manufacturers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the business records required to be maintained by dealer licensees.	
12 CSR 10-26.060	Dealer License Plates/Certificates of Number	This rule establishes guidelines for use of dealer license plates/certificates of number. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish guidelines for the size and use of dealer plates/certificates of number.	
12 CSR 10-26.070	Procedural Requirements For Wholesale Motor Vehicle Auctions	This rule outlines the procedural requirements for wholesale motor vehicle auctions as defined in section 301.550, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide procedures for wholesale motor vehicle auctions.	
12 CSR 10-26.080	Procedural Requirements For Public Motor Vehicle Auctions	This rule outlines the procedural requirements for public motor vehicle auctions as defined in section 301.550, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide procedures for public motor vehicle auctions.	
12 CSR 10-26.090	Regulation of Off-Premises Shows and Tent Sales	This rule specifies the requirements a motor vehicle dealer must meet in order to participate in a show or sale conducted away from their bona fide established place of business as provided in section 301.566, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to specify requirements for a motor vehicle dealer to participate in a show or sale off premises.	
12 CSR 10-26.110	Antique Motor Vehicle	This rule defines "antique motor vehicle" as that term is used in section 301.570.1, RSMo.	This rule is necessary to define an antique motor vehicle as a vehicle at least twenty-five (25) years of age.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-26.120	Procedures for Filing Complaints with the Director of Revenue	This rule establishes the procedures for filing complaints with the director of revenue against persons licensed or required to be licensed pursuant to Chapter 301, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish procedures for an individual wishing to file complaints against various licensed dealers of the vehicle industry.	
12 CSR 10-26.180	Temporary Permits Sold by a Registered Missouri Motor Vehicle Dealer	This rule clarifies the sale by registered Missouri motor vehicle dealers of temporary permits to operate motor vehicles and trailers on the streets and highways of Missouri. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the sale of temporary permits by a registered dealer.	
12 CSR 10-26.190	Dealers' Monthly Reports	The director of the Department of Revenue is responsible for receiving dealers' monthly sales reports and secure power of attorney forms. This rule establishes time limits and guidelines concerning the submission of those reports and forms. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish time limits and guidelines for dealers to submit monthly reports.	
12 CSR 10-26.200	Out-of-State Dealer Request to Participate in Missouri Recreational Vehicle Show or Exhibit	Section 301.566, RSMo, requires a recreational vehicle (RV) dealer licensed in another state who intends to participate in a RV show or exhibition in Missouri to notify the Department of Revenue at least thirty (30) days prior to the event. This rule establishes the form that must be used to notify the department. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the form needed for an out-of-state RV dealer to participate in a Missouri show or exhibit.	
12 CSR 10-26.210	Dealer Seminar Certification Requirements	Section 301.560, RSMo, requires applicants who apply for a used motor vehicle dealer license to complete a department approved educational seminar course before their applications for license are approved. This rule clarifies what constitutes an "approved educational seminar" for licensing purposes and the requirements for seminar providers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to inform used motor vehicle dealer applicants of the requirements to complete a seminar before their license is approved.	
12 CSR 10-26.220	Dealer Disciplinary Hearings	The department must provide an opportunity for a hearing on the issue of the discipline to be imposed against a license upon a finding by the Administrative Hearing Commission that grounds exist to discipline that license. This rule establishes the procedure for scheduling and conducting that hearing. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish procedures for dealer disciplinary hearings.	
Chapter 39 - Collections for State Hospitals and Institutions				

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-39.010	Statements of Account	The rule relating to the furnishing of statements of amount due to state hospitals and institutions is rewritten and assigned a rule number in order to comply with the uniform procedures adopted by the secretary of state under section 536.023, RSMo (1986). No changes in the substantive effect of the rule have been made. It sets forth requirements for the furnishing of statements of amounts due to the institutions listed in section 31.040, RSMo (1986) from the various counties, municipalities, guardians, trustees or others. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish requirements for state hospitals and institutions to furnish statement of accounts.	
Chapter 41 - General Tax Provisions				
12 CSR 10-41.010	Annual Adjusted Rate of Interest	Under the Annual Adjusted Rate of Interest (section 32.065, RSMo), this rule establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish the annual adjusted rate of interest on unpaid taxes.	
12 CSR 10-41.020	Disclosure of Information, Returns, Reports or Facts Shown By Them to State and Federal Prosecuting Officials	This rule provides guidance for the disclosure of all tax information, returns, reports or facts shown by them when requested by state or federal prosecuting officials. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidance for the disclosure of requested tax information.	
12 CSR 10-41.030	Power of Attorney	This rule provides guidance as to when a power of attorney is required to be provided by the taxpayer to allow disclosure of confidential Missouri tax information about the taxpayer to his/her authorized representative. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidance as to when a taxpayer is required to provide a power of attorney to disclose confidential information.	
12 CSR 10-41.040	Retribution of Bad Checks	This rule clarifies how a taxpayer can make retribution of a bad check payment. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify how a taxpayer can make retribution of a bad check.	
Chapter 42 - General Department Policies				
12 CSR 10-42.030	Gifts to the State	This rule clarifies the procedure for acceptance of gifts to the state of Missouri.	This rule is necessary to document the procedure for acceptance of gifts by the state of Missouri.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-42.040	Documents Requiring the Director's Personal Signature	This rule clarifies what documents as ministerial acts may be delegated by the director to his/her subordinates.	This rule is necessary to ensure documents may be authorized and signed by subordinates of the Department of Revenue.	
12 CSR 10-42.050	Disclosure of Public Records and Confidentiality of Closed Records	This rule informs the public what information can be obtained from the Department of Revenue. Small businesses may be among the entities impacted by this rule.	the public what information the Department of Revenue is allowed to release.	
12 CSR 10-42.060	Investment and Cash Management Procedures	This rule identifies the forms in which funds are received by the Investment and Cash Management Office. The rule also sets deadlines for receiving each type of funds at the Investment and Cash Management Office for both normal working days and the last working day of the fiscal year.	This rule should be rescinded.	
12 CSR 10-42.080	Standard Industry Code Report	To inform the public, state agencies and political subdivisions of the availability of the Standard Industry Code Report.	This rule is necessary to inform the public of the availability of the report.	
12 CSR 10-42.090	Business Location Report	To inform the public, state agencies and political subdivisions of the availability of the Sales Tax Business Location Report. Small businesses may be among the entities impacted by this rule.	This rule is necessary to be informative of the availability and the contents of the Sales Tax Business Location Report.	
12 CSR 10-42.100	Monthly Sales Tax Distribution Report	This rule informs local taxing authorities imposing a sales tax of the availability of the Monthly Sales Tax Distribution Report as an alternative to the physical audit of sales tax records maintained by the Department of Revenue.	This rule is necessary to inform local taxing authorities of the availability of the report.	
Chapter 43 - Investment of Nonstate Funds				
12 CSR 10-43.010	Department of Revenue Investment Group	This rule establishes the Department of Revenue Investment Group and grants it authority to formulate, subject to the approval of the director of revenue, investment policies and procedures designed to invest nonstate funds in safe, competitive yield investment instruments prior to distribution of the principal and interest to local political subdivisions.	This rule is necessary to provide authority for the Department of Revenue's Investment Group creation and to empower it to assist the Director of Revenue in making investment decisions for nonstate funds.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-43.020	Investment Instruments for Nonstate Funds	This rule establishes the types of investment instruments in which nonstate funds may be invested prior to distribution of principal and interest to local political subdivisions.	This rule is necessary to restrict investment of nonstate funds held by the Department of Revenue in safe, secure securities.	
12 CSR 10-43.030	Collateral Requirements for Nonstate Funds	This rule establishes collateral requirements for nonstate funds collected and invested by the Department of Revenue. These requirements are designed to guarantee that nonstate funds are secured against loss while they are being invested in safe, competitive yield investment instruments prior to distribution of principal and earned interest to local political subdivisions.	This rule is necessary to assure that nonstate funds held by the Department of Revenue in deposit accounts and repurchase agreements are secured by safe collateral securities.	
Chapter 44 - Miscellaneous Fees and Taxes				
12 CSR 10-44.010	Tire Fee Application	This rule clarifies the definition and the application of the tire fee to sales of tires. The tire fee is imposed by section 260.273, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the application of the tire fee to sales of tires.	
12 CSR 10-44.020	Tire Fee Reporting and Payment Requirements	This rule interprets section 260.273, RSMo as it applies to the reporting and filing requirements for the fifty-cent per tire fee pursuant to Senate Bill 530. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret tire fee reporting and payment requirements.	
12 CSR 10-44.100	Excess Traffic Violation Revenue	Section 302.341, RSMo, provides for cities, towns, and villages to remit to the Department of Revenue any amount from fines and court costs for traffic violations occurring on state highways that are in excess of thirty-five percent (35%) of its total annual general operating budget. This rule explains the procedure for remitting the excess amount to the department.	This rule is necessary to detail the filing and remittance process for municipalities with revenue from traffic violations in excess of the limit provided by the statute.	
Chapter 101 - Sales/Use Tax - Nature of Tax				

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-101.500	Burden of Proof	Section 136.300, RSMo, addresses which party has the burden of proof on any factual issue relevant to ascertaining the liability of a taxpayer. Sections 32.200, article V, section 2; 144.210; and 144.635, RSMo, also address the burden of proof and in particular the use of exemption certificates to meet the burden. Section 621.050, RSMo, addresses which party has the burden of proof in a proceeding before the Administrative Hearing Commission. This rule explains how these rules work together to determine which party has the burden of proof in a dispute involving sales or use tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine which party has the burden of proof in a dispute involving sales/use tax.	
12 CSR 10-101.600	Successor Liability	Section 144.150, RSMo makes a person acquiring a business, or the stock of goods or assets of a business, liable for the seller's tax liability. This rule explains how that liability is incurred and what steps must be taken in order for a purchaser to be relieved of this liability. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain to a successor of a business what their liability is for the seller's tax liability.	
12 CSR 10-101.700	Bankruptcy and Other Court Appointments	This rule explains the treatment under federal law of sales and use tax in a bankruptcy or other court appointments, and the liability of trustees, assignees and receivers for sales and use tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the liability of the trustee to pay sales/use tax in a bankruptcy on behalf of the debtor.	
Chapter 102 - Sales/Use Tax - Taxpayers Rights				
12 CSR 10-102.016	Refunds and Credits	Section 144.190, RSMo permits a taxpayer to file a claim for refund of an over-payment of sales or use taxes resulting from a mistake of fact or law. Section 144.100, RSMo requires a taxpayer to file an amended return to correct an error or omission on a return. Section 144.746, RSMo allows the taxpayer and the department to extend by agreement the time to file a claim for refund. Section 144.030.2(23), RSMo establishes special refund procedures for purchasers of domestic utilities under a non-domestic utility rate classification. This rule explains requirements for obtaining a refund or credit on overpayment of sales and use taxes. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain requirements for obtaining a refund for overpayment of sales/use tax.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-102.100	Bad Debt Credit or Refund	Sections 144.190 and 144.696, RSMo provide for refund of overpayments. Section 144.220, RSMo sets forth the law on the statute of limitations. This rule explains how to claim a credit or refund for tax paid on a sale that has become a bad debt. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain how to claim a credit or refund for tax paid on a bad debt sale.	
Chapter 103 - Sales/Use Tax - Imposition of Tax				
12 CSR 10-103.200	Isolated or Occasional Sale	Section 144.020.1(1), RSMo, imposes a tax on sellers engaged in the business of selling tangible personal property or rendering taxable service at retail. Section 144.010.1(2), RSMo, excludes certain isolated or occasional sales from tax. This rule explains when a sale is a nontaxable, isolated or occasional sale. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when a sale is a nontaxable, isolated or occasional sale.	
12 CSR 10-103.210	Auctioneers and Other Agents Selling Tangible Personal Property	This rule interprets the sales and use tax law as it applies to sales of tangible personal property when an auctioneer or other agent is involved in the sale. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret the sales/use tax law involving auctioneers and other agents.	
12 CSR 10-103.220	Resale	This rule interprets the resale exemption in section 144.615(6), RSMo, and the resale exclusion in section 144.010.1(9), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the resale exemption and exclusions.	
12 CSR 10-103.250	Purchaser's Responsibility for Paying Use Tax	This rule explains when a purchaser is required to pay use tax pursuant to sections 144.610 and 144.655, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when a purchaser is required to pay use tax.	
12 CSR 10-103.350	Sales Tax on Motor Vehicles	This rule explains the application of sales tax on the sale of motor vehicles as it relates to sections 144.010.1(5), 144.020.1(1), 144.025.1, 144.069 and 144.070, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the application of sales tax on a motor vehicle.	
12 CSR 10-103.360	Titling and Sales Tax Treatment of Boats and Outboard Motors	Section 144.020.1(1), RSMo, taxes the retail sale of tangible personal property. This rule interprets the sales tax law as it applies to the sale and lease of watercraft and outboard motors pursuant to sections 144.020.1(8), 144.069 and 144.070, RSMo. Chapter 306 requires the owner to obtain a certificate of title for certain watercraft and outboard motors from the Department of Revenue. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret the sales tax as it applies to boats and outboard motors.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-103.370	Manufactured Homes	Sections 144.044 and 700.010, RSMo create a partial tax exemption for new manufactured homes and an exclusion for qualifying used manufactured homes. This rule interprets the tax law as it applies to the sale of manufactured homes. This rule also identifies charges included as part of the retail sale price of the manufactured home. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret the tax law as it applies to manufactured homes.	
12 CSR 10-103.381	Items Used or Consumed by Photographers, Photofinishers and Photoengravers, as Defined in Section 144.054, RSMo.	Section 144.054.2, RSMo, exempts from state tax and local use tax, but not local sales tax, machinery, equipment, materials and chemicals used or consumed in manufacturing, processing, compounding, mining or producing any product or used in research and development related to manufacturing, processing, compounding, mining or producing any product. This rule explains the exemption for photographers, photofinishers and photoengravers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain exemption of use tax for items used by photographers, photofinishers and photoengravers.	
12 CSR 10-103.390	Veterinary Transactions	Sections 144.010.1(9) and 144.020.1(1), RSMo, taxes the retail sale of tangible personal property. This rule interprets the sales tax laws as they apply to veterinarians. This rule also interprets sales tax exemptions that apply to veterinarians including section 144.030.2(22), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret sales tax exemptions that apply to veterinarians.	
12 CSR 10-103.395	Physicians, Dentists and Optometrists	Sections 144.010.1(10) and 144.020.1 (1), RSMo, tax the retail sale of tangible personal property. This rule interprets the tax laws as they apply to physicians, dentists and optometrists. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret tax laws as it applies to physicians, dentists, and optometrists.	
12 CSR 10-103.400	Sales Tax on Vending Machine Sales	Section 144.021, RSMo, imposes a tax on a seller's gross receipts. Section 144.012, RSMo, provides the method for determining gross receipts and the applicable local tax for sales of tangible personal property through vending machines. This rule also addresses the purchase of vending machines under section 144.518, RSMo. This rule does not address receipts from amusement devices. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine gross receipts and taxes on sales through a vending machine.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-103.500	Sales of Food and Beverages to and by Public Carriers	Section 144.020.1(1), RSMo, taxes the retail sale of tangible personal property. This rule interprets the sales tax law as it applies to the sale of food and beverages to and by public carriers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret the sales tax law as it applies to the sale of food and beverages to and by public carriers.	
12 CSR 10-103.555	Determining Taxable Gross Receipts	Section 144.021, RSMo, imposes a tax on a seller's gross receipts. Section 144.083, RSMo, addresses the application of tax involving third party payments. This rule provides guidance for reporting gross receipts. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide guidance for reporting and determining taxable gross receipts.	
12 CSR 10-103.560	Accrual vs. Cash Basis of Accounting	Section 144.021, RSMo, imposes tax on a taxpayer's gross receipts. This rule explains when a taxpayer reports its gross receipts depending upon whether the taxpayer is using the accrual or cash basis of reporting. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when a taxpayer reports its gross receipts, depending on accrual vs. cash basis accounting.	
12 CSR 10-103.600	Sales of Tangible Personal Property and Services	Section 144.020.1, RSMo provides that sales of tangible personal property and certain enumerated services are subject to tax. Section 144.010.1(3), RSMo defines which charges are subject to tax when included in the sale price of tangible personal property. This rule explains which charges are subject to tax when a transaction involves the sale of a service or both tangible personal property and a nontaxable service. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain what tax is due when the transaction involves sales of tangible personal property and a nontaxable service.	
12 CSR 10-103.610	Sales of Advertising	This rule explains, pursuant to section 144.034, RSMo, when sales of advertising are sales of a service, which are not subject to tax, and when such sales of advertising are sales of tangible personal property, which are subject to tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine when sales of advertising are taxable.	
12 CSR 10-103.620	Florists	This rule explains when sales by Missouri florists are subject to Missouri sales tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when sales by florists are subject to tax.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-103.700	Packaging and Shipping Materials	Section 144.010.1(10), RSMo excludes from tax, purchases that are intended to be resold as tangible personal property. Section 144.030.2(2), RSMo exempts materials that become a component part of new personal property. Section 144.011.1(10), RSMo excludes from tax certain items of a nonreusable nature purchased by eating or food service establishments. This rule explains when purchases of packaging and shipping materials are not subject to tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when purchases of packaging and shipping materials are not subject to tax.	
12 CSR 10-103.800	Tax Computation	Section 144.020, RSMo imposes a four percent sales tax. Section 144.610, RSMo imposes the state's use tax at the same rate as the sales tax. The Missouri Constitution, Article IV, section 43(a) imposes a one-eighth of one percent tax for conservation purposes and Article IV, Section 47(a) imposes a one-tenth of one percent tax for soil and water conservation and for state parks. Missouri law also provides authority for counties, cities and other political subdivisions to enact local taxes. Sections 144.021, 144.080 and 144.285, RSMo require sellers to collect the correct amount of tax. This rule explains how to determine the correct rate of tax. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine the correct rate of tax.	
Chapter 104 - Sales/Use Tax - Registration				
12 CSR 10-104.020	Sales and Use Tax Bonds	Section 144.087, RSMo requires all applicants for a retail sales tax license and all licensees in default in filing a return and paying taxes when due to file a bond in an amount to be determined by the Director of Revenue. Section 144.625, RSMo authorizes the department to require a bond from out-of-state vendors responsible for remitting vendors use tax. This rule explains how to calculate and submit a bond, the different types of bonds that may be filed with the department, and how to obtain a bond refund. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain how to calculate and submit a bond, the different types of bonds, and how to obtain a bond refund.	
12 CSR 10-104.030	Filing Requirements	This rule provides general guidance for determining a taxpayer's filing frequency and the taxpayer's obligation to file a return and remit tax on the due date according to sections 144.080, 144.081, 144.090, 144.100, 144.140, 144.160, 144.170, and 144.250, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to provide general guidance for filing requirements for sales tax.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-104.040	Direct-Pay Agreements	This rule explains how to qualify for and enter into a direct-pay agreement with the department pursuant to section 144.190.4, RSMo. A direct-pay agreement requires a taxpayer to accrue and pay tax on all its purchases directly to the department instead of the seller. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain how the taxpayer enters into a direct-pay agreement with the department.	
Chapter 107 - Sales/Use Tax - Exemption Certificates				
12 CSR 10-107.100	Use of and Reliance on Exemption Certificates	Section 144.210, RSMo, requires sellers to obtain and maintain an exemption certificate when a purchaser claims a sale is exempt from tax. Section 32.200, RSMo, relieves a seller from liability for tax if the seller receives and accepts an exemption certificate in good faith. This rule describes procedures for sellers to follow when accepting exemption certificates. Small businesses may be among the entities impacted by this rule.	This rule is necessary to describe procedures for sellers to follow when accepting exemption certificates.	
Chapter 108 - Sales/Use Tax-Taxable Services				
12 CSR 10-108.300	Sales of Electricity, Water and Gas	Section 144.020.1(3), RSMo, imposes a tax on the basic rate paid for sales of electricity, water and gas to domestic, commercial or industrial consumers. Section 144.030.2(23), RSMo, exempts from tax, sales for domestic use of these services, as well as wood, coal and home heating oil. Section 144.032, RSMo, provides cities and counties the option to reimpose certain local sales taxes on sales for domestic use. This rule explains the taxation of electricity, water and gas. This rule does not address the exemptions for sales of electricity to manufacturers or material recovery processing plants, for use in basic steelmaking or battery manufacturing, or sales for resale to hotels or other lodging establishments. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the taxation of electricity, water, and gas.	
12 CSR 10-108.600	Transportation Fares	Section 144.020.1(7), RSMo imposes a tax on certain intrastate transportation fares. This rule explains the application of this section to transportation fares. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the tax on transportation fares.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-108.700	Lease or Rental of Tangible Personal Property	This rule explains the application of tax to leases or rentals of tangible personal property (other than motor vehicles, trailers, boats or outboard motors) under section 144.020.1(8), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the tax on leases or rentals of tangible personal property.	
Chapter 109 - Sales/Use Tax - Sale of Property vs. Sale of Service				
12 CSR 10-109.050	Taxation of Computer Software Programs	Section 144.020.1(1), RSMo, taxes the retail sale of "tangible personal property." This rule explains when the sale of software is treated as a taxable sale of tangible personal property and when the sale is treated as a nontaxable sale of a service. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when the sale of software is treated as a taxable sale of tangible personal property vs. nontaxable sale of a service.	
Chapter 110 - Sales/Use Tax-Exemptions				
12 CSR 10-110.013	Drugs and Medical Equipment	Section 144.030.2(18), RSMo, provides an exemption for prescription drugs, orthopedic and prosthetic devices, numerous dental items, hearing aids, hearing aid supplies and certain sales of over-the-counter drugs. This rule explains the sales tax law as it applies to these exemptions. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the sales tax law as it applies to drug and medical equipment.	
12 CSR 10-110.200	Ingredient or Component Part Exemption, as Defined in Section 144.030, RSMo	Section 144.030.2(2), RSMo exempts from taxation certain materials, goods, machinery and parts. This rule explains the requirements for this exemption. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the exemption from tax on certain materials or components when they are intended to become part of the final product.	
12 CSR 10-110.201	Materials and Other Goods Used or Consumed in Manufacturing, as Defined in Section 144.054, RSMo	Section 144.054.2, RSMo, exempts from state tax and local use tax, but not local sales tax certain materials, goods, machinery and parts. This rule explains the requirements for this exemption. Small businesses may be among the entities impacted by this rule.	requirements for exemptions from state tax and local use tax, but not local sales tax, when purchases of materials and goods are used or consumed in manufacturing.	
12 CSR 10-110.210	Television and Radio Broadcasters	This rule explains the television and radio broadcasters sales tax exemption. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain television and radio broadcasters exemption from sales tax.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-110.220	Hotels and Motels	This rule explains the taxability of rooms, meals and drinks provided by hotels, motels, and similar establishments in which these items are regularly provided to the public. It also covers purchases made by these establishments. The applicable sections are 144.010, 144.011, 144.020, 144.021, 144.030 and 144.080, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the taxability of rooms and items provided to the public by hotels and similar establishments.	
12 CSR 10-110.300	Common Carriers	Sections 144.030.2(3), (10), (11), (20) and (30), RSMo, exempt from taxation certain materials, parts and equipment used by common carriers. This rule explains what qualifies for the exemptions. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the qualifications for tax exemption for certain materials used by common carriers.	
12 CSR 10-110.400	Newspapers and Other Publications	This rule explains the application of sales and use tax law to the publication and sale of newspapers and other publications. Additionally, section 144.030.2(8), RSMo exempts from taxation newsprint, ink, computers, photosensitive paper and film, toner, printing plates and other machinery, equipment, replacement parts and supplies used in producing newspapers published for dissemination of news to the general public. This rule explains what elements must be met in order to qualify for this exemption. The sale of publications that are not in tangible form is not subject to tax and is not addressed in this rule. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain what elements must be met for newspapers and other publications to qualify for certain sales and use tax exemptions.	
12 CSR 10-110.600	Electrical Energy, as Defined in Section 144.030, RSMo	Section 144.030.2(12), RSMo exempts from tax certain purchases of electrical energy used in primary or secondary manufacturing, processing, compounding, mining or producing a product, or processing of raw materials that contain recovered materials. Section 144.030.2(31), RSMo exempts from tax electricity used in connection with the manufacturing of cellular glass products or in any material recovery processing plant. Section 144.030.2(33), RSMo exempts from tax utilities used or consumed directly or exclusively in the research and development of agricultural biotechnology products and plant genomics products and prescription pharmaceuticals consumed by humans or animals. This rule explains when these exemptions apply and how a taxpayer may claim the exemptions at the time of purchase of the electrical energy. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine when certain purchases of electrical energy are exempt and how the taxpayer may claim the exemption.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-110.601	Electrical, Other Energy and Water as Defined in Section 144.054, RSMo	Section 144.054.2, RSMo, exempts from state tax and local use tax, but not local sales tax, electricity, gas (natural, artificial, or propane), water, coal, and energy sources used or consumed in manufacturing, processing, compounding, mining or producing any product or used in research and development related to manufacturing, processing, compounding, mining or producing any product or in the processing of recovered materials. This rule explains when this exemption applies and how a taxpayer may claim the exemption at the time of purchase. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when certain energy sources are exempt from certain taxes and how the taxpayer may claim the exemption.	
12 CSR 10-110.621	Application of Sales Tax Exemption as Defined in Section 144.054, RSMo	Section 144.054.2, RSMo, exempts from state sales and use tax and local use tax, but not local sales tax, electricity, gas (natural, artificial, or propane), water, coal, and energy sources used or consumed in manufacturing, processing, compounding, mining or producing any product or used in research and development related to manufacturing, processing, compounding, mining or producing any product or in the processing of recovered materials. This rule explains when this exemption applies. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when certain energy sources are exempt from certain taxes and how the taxpayer may claim the exemption.	
12 CSR 10-110.900	Farm Machinery and Equipment Exemptions	Sections 144.030.2(22), 144.045.1 and 144.047, RSMo, exempt certain farm machinery, equipment, repair parts and lubricants from taxation. This rule explains which items qualify for these exemptions. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain what farm machinery and equipment qualifies for exemptions.	
12 CSR 10-110.910	Livestock	Sections 144.030.2(1), 144.030.2(7), 144.030.2(22), 144.030.2(29) and 144.030.2(32), RSMo, exempt from taxation certain livestock, feed and feed additives, medicines and vaccines, and pesticides and herbicides. This rule explains the requirements that must be met to qualify for these exemptions. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when livestock and livestock items meet exemption qualifications.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-110.920	Sales of Grains, Seed, Pesticides, Herbicides and Fertilizers	Sections 144.030.2(1), (22), and (32), RSMo, exempt the sales of certain grains, seed, pesticides, limestone, fertilizer and herbicides. This rule explains the requirements that must be met in order to qualify for these exemptions. Section 144.020.1(3), RSMo, taxes certain utility services. This rule explains the application of this taxing provision for sales to agricultural consumers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain what qualifications must be met for sales tax exemptions on certain items purchased by agricultural consumers.	
12 CSR 10-110.950	Letters of Exemption Issued by the Department of Revenue	Chapter 144, RSMo provides that certain organizations are exempt. This rule sets out the steps necessary to obtain a letter of exemption from the department. Small businesses may be among the entities impacted by this rule.	This rule is necessary to help organizations with necessary steps to obtain a letter of exemption.	
12 CSR 10-110.955	Sales and Purchases—Exempt Organizations	Sections 144.030.1, 144.030.2(6), 144.030.2(17), 144.030.2(19), 144.030.2(20), 144.030.2(21), 144.030.2(22), 144.030.2(27), 144.030.2(36) and 144.062, RSMo exempt certain types of organizations from tax on certain transactions. This rule clarifies which transactions are exempt for each type of organization. Small businesses may be among the entities impacted by this rule.	This rule is necessary to clarify the definition of different types of organizations and which transactions are exempt.	
12 CSR 10-110.990	Tax—Sales of Food	Section 144.014, RSMo provides for a reduced tax rate for certain sales of food. This rule explains when the reduced rate applies. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when a reduced tax rate is applied for certain sales of food.	
Chapter 111 - Sales/Use Tax- Machinery and Equipment Exemptions				
12 CSR 10-111.010	Manufacturing Machinery and Equipment Exemptions, as Defined in Section 144.030, RSMo	Section 144.030.2(4) and (5), RSMo, exempts from taxation certain machinery, equipment, parts, materials and supplies. This rule explains what elements must be met in order to qualify for these exemptions. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain what qualifies certain machinery and equipment for exemption.	
12 CSR 10-111.011	Machinery, Equipment, Materials, and Chemicals Used or Consumed in Manufacturing, as Defined in Section 144.054, RSMo	Section 144.054.2, RSMo, exempts machinery, equipment, materials, and chemicals used or consumed in manufacturing, processing, compounding, mining or producing any product, or used in research and development related to manufacturing, processing, compounding, mining or producing any product from state tax and local use tax, but not local sales tax. This rule explains what elements must be met in order to qualify for these exemptions. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain what qualifies certain machinery and equipment for exemption from state tax and local use tax, but not local sales tax.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-111.060	Material Recovery Processing Plant Exemption	Section 144.030.2(4), RSMo, exempts from taxation machinery and equipment and certain materials and supplies used to establish new, or to replace or expand existing, material recovery processing plants in this state. This rule explains the elements that must be met in order to qualify for the exemption. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain elements to be met to qualify for exemption for material recovery processing plants.	
12 CSR 10-111.061	Exempt Items Used or Consumed in Material Recovery Processing as Defined in Section 144.054, RSMo	Section 144.054.2, RSMo, exempts machinery, equipment, materials, coal, energy sources and chemicals used or consumed in the processing of recovered materials from state tax and local use tax, but not local sales tax. This rule explains the elements that must be met in order to qualify for the exemption. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain elements to be met to qualify for exemption for material recovery processing plants, but not local sales tax.	
12 CSR 10-111.100	Commercial Printers, as Defined in Section 144.030, RSMo	Section 144.020.1(1), RSMo, taxes the retail sale of tangible personal property. Section 144.030.2(2), RSMo, exempts materials that become a component part or ingredient of new personal property which is intended to be sold ultimately at retail. Sections 144.030.2(4) and (5), RSMo, exempt certain machinery, equipment, and parts for replacement or for a new or expanded plant. This rule explains the taxation rules for commercial printers and what elements must be met to qualify for these exemptions. This rule does not address the exemption relating to newspaper publishing contained in section 144.030.2(8), RSMo, or the exemption relating to advertising contained in section 144.034, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the tax rules for commercial printers and what elements must be met to qualify for tax exemptions.	
12 CSR 10-111.101	Items Used or Consumed by Commercial Printers, as Defined in Section 144.054, RSMo	Section 144.054.2, RSMo exempts from state tax, but not local tax, machinery, equipment, materials and chemicals used or consumed in manufacturing, processing, compounding, mining or producing any product or used in research and development related to manufacturing. This rule explains the taxation rules for commercial printers and what elements must be met to qualify for these exemptions. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the tax rules for items used or consumed by commercial printers and what elements must be met to qualify for tax exemptions, but not local tax.	
Chapter 112 - Sales/Use Tax - Contractors				

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-112.010	Contractors	This rule interprets sections 144.010, 144.020, 144.030 and 144.062, RSMo as they relate to taxation of sales and purchases by contractors. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret statutes relating to taxation of sales and purchases by contractors.	
12 CSR 10-112.300	Sales to the United States Government and Government Contractors	This rule explains the tax consequences of transactions involving the United States government and government contractors including the exemptions and exclusions provided by sections 144.030.1, 144.010.1(9) and 144.030.2(6), RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the tax exemptions and exclusions for the United States Government and government contractors.	
Chapter 113 - Sales/Use Tax - Use Tax				
12 CSR 10-113.200	Determining Whether a Transaction Is Subject to Sales Tax or Use Tax	Chapter 144, RSMo, contains the statutory provisions governing application of sales and use tax. This rule explains how to determine whether a transaction is subject to sales tax or use tax. This rule also explains what transactions are exempt from sales tax under interstate commerce. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine whether a transaction is subject to sales tax or use tax.	
12 CSR 10-113.300	Temporary Storage	Section 144.610, RSMo imposes use tax on the sale of tangible personal property that is purchased for use, storage or consumption in this state. Section 144.620, RSMo creates a presumption that tangible personal property sold for delivery in Missouri or transportation to Missouri is for use, storage or consumption in Missouri unless otherwise excluded. Sections 144.605(10) and (13), RSMo define the incidence of "storage" and "use." These sections provide an exclusion from use tax for property that is purchased for temporary storage in Missouri with the intent to subsequently use the property outside Missouri. This rule interprets this exclusion. Small businesses may be among the entities impacted by this rule.	This rule is necessary to interpret an exclusion from use tax for property temporarily stored in Missouri.	
Chapter 114 - Sales/Use Tax-Constitutional Issues				

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
12 CSR 10-114.100	Determining When a Vendor Has Sufficient Nexus for Use Tax	Chapter 144, RSMo contains the statutory provisions governing application of use tax. The legal responsibility for paying use tax may fall upon either the vendor or the purchaser. The vendor must register with the department, and collect and remit use tax if it has sufficient nexus with the state. Unless the purchaser pays use tax to a vendor registered with the department to collect use tax, the purchaser must remit use tax to the state. This rule explains when a vendor must register with the department, and collect and remit use tax on sales to Missouri purchasers. Small businesses may be among the entities impacted by this rule.	This rule is necessary to determine when a vendor must register, collect and remit use tax.	
Chapter 117 - Sales/Use Tax-Local Taxes				
12 CSR 10-117.100	Determining the Applicable Local Sales or Use Tax	Sections 32.085 and 32.087, RSMo, authorize political subdivisions to adopt a local sales tax. Section 144.757, RSMo, authorizes any county or municipality to adopt a local use tax at a rate equal to the rate of the local sales tax in effect in that jurisdiction. This rule explains which local jurisdiction's tax applies to a transaction subject to state sales or use tax. This rule does not address the sale or lease of motor vehicles, trailers, boats and outboard motors. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain which local jurisdiction's tax applies to a transaction subject to state sales or use tax.	
Chapter 400 - Individual Income Tax				
12 CSR 10-400.200	Special Needs Adoption Tax Credit	Section 135.327, RSMo, provides an income tax credit up to ten thousand dollars (\$10,000) for qualified expenses incurred in the adoption of a special needs child. This rule explains when the tax credit is available and how the individual may claim the credit. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain when tax credit is available for qualified expenses incurred in the adoption of a special needs child and how an individual may claim the credit.	
12 CSR 10-400.210	Children in Crisis Tax Credit	This rule explains the application, allocation of funds, and redemption process to claim the Children in Crisis credit. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the process to claim the Children in Crisis credit.	
12 CSR 10-400.250	Computation of an Individual's Missouri Adjusted Gross Income on a Combined Income Tax Return	This rule explains how the combined Missouri adjusted gross income is computed on a combined return for purposes of computing each spouse's separate income tax liability. Small businesses may be among the entities impacted by this rule.	This rule is necessary to explain the computation of adjusted gross income liability for each spouse when filing a combined returned.	

Rule #	Rule Name	Public Purpose/Interest for Adoption	Justification for Continuation	
Chapter 405 - Homestead Preservation Credit				
12 CSR 10-405.100	Homestead Preservation Credit - Procedures (2005)	This rule establishes the procedures for implementation of the Homestead Preservation Credit created by section 137.106, RSMo. Small businesses may be among the entities impacted by this rule.	This rule is necessary to establish procedures of the homestead preservation credit.	
12 CSR 10-405.105	Homestead Preservation Credit - Procedures	This rule establishes the procedures for implementation of the Homestead Preservation Credit created by section 137.106, RSMo. This rule reflects recent statutory changes for applications filed after 2005. Small businesses may be among the entities impacted by this rule.	This rule is necessary as it reflects statutory changes for applications filed after 2005 for the implementation of the Homestead Preservation Credit.	
12 CSR 10-405.200	Homestead Preservation Credit - Qualifications and Amount of Credit (2005)	Section 137.106, RSMo provides a credit on property taxes under certain circumstances. This rule describes the requirements to qualify for this credit and the amount of the credit. Small businesses may be among the entities impacted by this rule.	This rule is necessary to describe the requirements to qualify for a credit on property taxes and the amount of the credit for applications filed in 2005.	
12 CSR 10-405.205	Homestead Preservation Credit - Qualifications and Amount of Credit	Section 137.106, RSMo, provides a credit on property taxes under certain circumstances. This rule describes the requirements to qualify for this credit and the amount of the credit. This rule reflects recent statutory changes for applications filed after 2005. Small businesses may be among the entities impacted by this rule.	This rule is necessary to describe the requirements to qualify for a credit on property taxes and the amount of the credit reflecting statutory changes for applications filed after 2005.	